

The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION

DIVISION OF ACCOUNTS

FORTY-FIRST REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR THE YEAR ENDING DECEMBER 31, 1949

BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION



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STATE HOUSE, BOSTON

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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
STATE HOUSE, BOSTON, March 24, 1952.

As Commissioner of Corporations and Taxation, I submit herewith the Forty-first Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1949, including also tables showing the net funded debt of all cities and towns on January 1, 1951.

This report was prepared under the direction of Mr. Francis X. Lang, Director of Accounts, and follows the form established in previous years, presenting data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES—1949

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation,
State House, Boston.*

SIR:— I submit herewith the Forty-first Annual Report on the Statistics of Municipal Finances. The Fortieth Annual Report included statistics for the year ending December 31, 1945, and summaries of funded debt issued in each year from 1940 to 1947 inclusive. I am presenting in this report summaries of funded debt issued during the years 1948, 1949, and 1950, and statistics for each city and town for the year 1949.

The information in this report is gathered from the classified accounts of receipts and payments returned by the accounting officers of cities and towns, on schedules furnished by the Director of Accounts in accordance with Section 43 of Chapter 44 of the General Laws. These returns are carefully edited in the office by comparison with printed reports of the cities and towns and the reports of audits made by the Division of Accounts.

In addition to the tables covering the year 1949, the analysis section of the report includes a table giving a comparative statement of valuation, revenue for current charges, and current charges against revenue for the years 1945 and 1949; a table giving a comparison of aggregate municipal indebtedness for 1910, 1944, 1945, and 1949; a table giving aggregate municipal indebtedness, divided into general and public service enterprise debt, and the ratio of debt to valuation for each year from 1910 to 1949 inclusive; and a table giving the yearly increase or decrease of assessed valuation, and net funded or fixed debt, and the percentages of increase or decrease from 1910 to 1949.

On pages xviii to xxi we present analysis tables showing the total revenue for current charges, the current charges against revenue, and the excess or deficiency of revenue for each of the years 1942, 1943, 1944, 1945 and 1949 for all the cities, and the towns over 5,000 in population. These tables show that in 1949 all the cities with the exception of Boston, Cambridge, Somerville, Malden, Everett, Chelsea, and Revere, showed an excess of revenue above the current charges against revenue. For the towns over 5,000 in population, the table shows that each of the one hundred towns has shown an excess of revenue for each of the years presented in the table.

On pages xxii to xxiv are tables showing the distribution of charges against revenue into maintenance, interest, and debt requirements for the year 1949 for the cities and the towns over 5,000 in population, with the percentage expended for each. These tables are sometimes called the pay-as-you-go tables and reflect the extent to which cities and towns may be succeeding in efforts to reduce the incurrence of debt. In seventeen of the 39 cities the amount of current charges for interest and debt was less than five per cent of the total, and in fifty-four of the 100 towns over 5,000 in population, the percentage for interest and debt was less than three per cent. In Palmer, Seekonk, Orange, and Bourne there were no charges for interest and debt.

In addition to the statistics covering the year 1949 in the body of the report, we present on pages xxxi to lviii tables showing the amount of net funded debt, inside and outside the general debt limit on January 1, 1949, January 1, 1950 and January 1, 1951. The net funded debt on January 1, 1948 was included in the Fortieth Annual report. Since the tax title debt has been entirely redeemed, no column for tax title debt is included in the tables for January 1, 1950, and January 1, 1951.

DEBT.

On January 1, 1949 the net funded debt, exclusive of tax title loans of all cities and towns was \$215,679,218. The net funded debt on January 1, 1948 was \$186,884,448. There was thus an increase in the net funded debt of \$28,794,770 during the year 1948. Of the total amount of \$215,679,218 outstanding on January 1, 1949, \$82,278,624 represented debt for public service enterprises, consisting of municipal light plants,

water departments, Rapid Transit loans, Hyde Park Street Railway loans and Traffic Tunnel loans in the city of Boston; and airport loans under section 8 of Chapter 44, General Laws in Fitchburg, Gardner and North Adams; and \$133,400,594 represented debt for general purposes such as highways, sewers, municipal buildings, land for parks and playgrounds, departmental equipment, Municipal Relief loans, veterans' housing loans and other purposes for which cities and towns have borrowed under the provisions of general laws and special acts of the legislature.

On January 1, 1950, the net funded debt of all cities and towns was \$228,007,040, an increase of \$12,327,822 over the amount of \$215,679,218 on January 1, 1949. Of the total amount outstanding, \$49,195,918 represented debt for public service enterprises, a decrease of \$33,082,706 below the amount on January 1, 1949 of \$82,278,624, and \$178,811,122 represented general debt, an increase of \$45,410,528 above the amount of \$133,400,594 on January 1, 1949. The reason for the large decrease in net debt for public service enterprises is because of the taking over of Boston subways by the Metropolitan Transit Authority under the provisions of Chapter 544 of the Acts of 1947, and the consequent increase in the sinking funds held by the city of Boston for Rapid Transit debt of approximately \$40,000,000.

On January 1, 1951, the net funded debt of all cities and towns was \$261,676,578, an increase of \$33,669,538 over the amount of \$228,007,040 on January 1, 1950. Of the total amount outstanding, \$53,567,820.69 represented debt for public service enterprises, an increase of \$4,371,903 during the year 1950, and \$208,108,757 represented general debt, an increase of \$29,297,635 during the year 1950.

The amount of net funded debt on January 1 of each year beginning with January 1, 1932 to January 1, 1951 is shown in the following table, together with the increase or decrease from the amount on January 1, of the preceding year.

<i>Date</i>	<i>Net Funded Debt</i>	<i>Increase or Decrease Compared with Previous Year</i>	
		<i>Increase</i>	<i>Decrease</i>
Jan. 1, 1932	\$316,484,599	\$12,758,868	-
1933	311,666,745	-	\$4,817,854
1934	311,119,041	-	547,704
1935	305,615,776	-	5,503,265
1936	298,699,832	-	6,915,944
1937	293,581,864	-	5,117,968
1938	281,891,942	-	11,689,922
1939	293,371,915	11,479,973	-
1940	286,625,970	-	6,745,945
1941	274,452,834	-	12,173,136
1942	261,877,626	-	12,575,208
1943	242,098,909	-	19,778,717
1944	213,438,997	-	28,659,912
1945	188,841,298	-	24,597,699
1946	169,222,846	-	19,618,452
1947	170,103,891	881,045	-
1948	186,884,448	16,780,557	-
1949	215,679,218	28,794,770	-
1950	228,007,040	12,327,822	-
1951	261,676,578	33,669,538	-

The movement of debt over the period of years may be seen clearly in the above table. During the years from January 1, 1932 to January 1, 1938 the total debt decreased an amount of \$34,592,657, nearly eleven per cent of the amount on January 1, 1932. On January 1, 1939 there was an increase of \$11,479,973. Since 1939 there was a continuing decrease in the amount of debt until January 1, 1946 when the amount of

\$169,222,846 showed a decrease of nearly 40 per cent below the amount on January 1, 1938. The restrictions on construction work and the difficulties in obtaining new materials and equipment during the years of World War II accounted for part of the reduction in debt, so that it was expected that there would be a considerable increase in debt when those restrictions were removed. The figures for total outstanding debt on January 1, 1947 and for each subsequent year to January 1, 1951 have shown an increase of debt. However there has been a total decrease in net funded debt of all the cities and towns from January 1, 1932 to January 1, 1951 of \$54,808,021 or 17.3 per cent.

During the years since 1933 Municipal Relief loans have been issued in each year. These loans have been issued with the approval of the Emergency Finance Board, established by Chapter 49 of the Acts of 1933 and continued by subsequent acts. Municipal Relief loans have been issued in each year for the purposes set forth in the various acts authorizing them, including the various classifications of public welfare, veterans' benefits, Federal unemployment relief projects, and the distribution of surplus commodities in cooperation with the Federal government. The present law, Chapter 108 of the Acts of 1951, authorizes expenditures in the years 1951 and 1952 for public welfare, including old age assistance and aid to dependent children, and for veterans' benefits. The aggregate amount of Municipal Relief loans issued by cities and towns from 1933 to January 1, 1951 inclusive is \$128,025,763.50.

The amount of Municipal Relief loans outstanding on January 1, 1949 was \$15,508,140, on January 1, 1950, \$12,907,100 and on January 1, 1951 \$9,389,000. Loans may be issued under the present law for not more than five years, the terms to be fixed by the board.

For purposes of record the amount of Municipal Relief loans issued by cities and towns in each year from 1933 to 1950 inclusive is shown in the following table:

Chapter 307, Acts of 1933	\$12,212,053.23
Chapter 335, Acts of 1934	1,533,500.00
Chapter 188, Acts of 1935	14,180,220.00
Chapter 80, Acts of 1936	13,679,345.27
Chapter 107, Acts of 1937	11,657,200.00
Chapter 58, Acts of 1938	15,886,150.00
Chapter 72, Acts of 1939 (1939 issues)	14,078,150.00
Chapter 72, Acts of 1939 (1940 issues)	13,222,200.00
Chapter 92, Acts of 1941 (1941 issues)	9,541,500.00
Chapter 92, Acts of 1941 (1942 issues)	6,488,855.00
Chapter 44, Acts of 1943 (1943 issues)	401,000.00
Chapter 44, Acts of 1943 (1944 issues)	630,000.00
Chapter 73, Acts of 1945 (1945 issues)	730,000.00
Chapter 73, Acts of 1945 (1946 issues)	4,423,350.00
Chapter 611, Acts of 1947 (1947 issues)	587,000.00
Chapter 611, Acts of 1947 (1948 issues)	2,830,240.00
Chapter 90, Acts of 1949 (1949 issues)	3,648,000.00
Chapter 90, Acts of 1949 (1950 issues)	2,297,000.00
Total	\$128,025,763.50

PURPOSES OF FUNDED DEBT.

The fortieth annual report on page v presented a table showing the purposes of funded debt issued by cities and towns in the years 1940 to 1947 inclusive. During the years 1948 to 1950, funded debt was issued for the purposes shown in the following table:

Purposes of Funded Debt Issued 1948 to 1950 inclusive.

	1948	1949	1950
Highways and bridges, including sea-walls and public landings	\$4,619,000	\$6,682,500	\$7,879,000
Sewers and surface drainage	4,921,500	7,776,130	6,082,100
School buildings	11,750,500	16,105,500	30,329,225
Land and buildings, other than schools	3,476,400	11,581,500	4,533,550
Buildings, remodeling and reconstruction	265,000	918,700	395,500
Departmental equipment for general departments	2,406,350	458,500	394,628
Voting machines	700,000	—	—
Municipal Relief	2,830,240	3,648,000	2,297,000
Veterans' Housing	10,460,000	—	2,092,000
Final judgments	93,417	31,990	—
Emergency loans	—	13,500	—
Miscellaneous:			
Veterans' Memorials	117,000	5,468,200	—
Dredging	10,000	—	—
Insurance (Special Acts)	21,538	—	66,101
Purchase of fire protection and sewer system	—	7,000	—
Defense	—	—	5,000
Transit assessment	—	14,516,259	—
Public service enterprises:			
Water	7,570,205	8,297,400	7,149,771
Municipal light plants	422,000	930,000	1,191,000
Airports	20,000	633,000	180,000
Transit department (Boston)	3,000,000	2,800,000	—
Total	\$52,683,150	\$79,868,179	\$62,594,875

STATISTICS FOR THE YEAR 1949.

The main body of this report includes tables showing the revenue and non-revenue receipts and expenditures in the year 1949 for all the cities and towns in Massachusetts, arranged in order of population as given by the preliminary count of the United States census, released on August 31, 1950. The final figures released for the census of 1950 differ slightly from these population figures, but our tabulation had progressed too far to make changes. The next report will show the cities and towns arranged according to the final figures for the census of 1950.

Tables are also given, which show total debt outstanding at the close of the year; net funded debt, arranged to show the relation of indebtedness to valuation; all debt transactions for the year; and cash balances, sub-divided to show the cash of trust and investment funds separated from general cash. (See Plan of the Report on page xiv.)

The terms "revenue" and "non-revenue" are used in the sense defined in Chapter 44 of the General Laws as amended by Chapter 358 of Acts of 1946. "Revenue" means receipts from (1) the exercise of governmental power of taxation and police control; (2) donations, gifts, grants and subvention for governmental use; (3) performing services for compensation and from the operation and management of productive enterprises, investments, and properties of government. "Non-revenue" receipts consist of receipts from the sale or disposal of capital assets, from loans, refunds, transfers between departments and funds, and various temporary transactions.

Revenue for current charges as shown in the following analysis tables consists of all revenue receipts as shown in Table I of Part I, Part II, and Part III of the report, with the exception of grants and gifts for outlays, special assessments to meet outlays, and interest on sinking funds, with the addition of receipts from premiums on loans. Premiums are actually "non-revenue" receipts, but under Massachusetts law they must be used toward payment of charges for the issuing of notes and bonds and for the payment of the first instalment of debt due on the loan from which the premium was received. In cases where premiums are to be paid to sinking funds under the provisions of special legislative acts, they are treated as "non-revenue" receipts.

Current charges against revenue include the costs ordinarily chargeable to maintenance and operation of government, the interest on all debts of the municipalities, and the annual charges for payment of debt and contributions to sinking funds, except when such debt charges have been provided from "non-revenue" sources.

The term "outlays" represents expenditures for purchases of land and construction of permanent improvements, together with purchases of additional equipment which may be expected to last over a period of years, regardless of whether the appropriation was made from loans, grants or taxation.

Tables showing a comparison of revenue for current charges, current charges against revenue, and expenditures for outlays in the years 1945 and 1949 are presented herewith.

Revenue for Current Charges.

CLASSIFICATION.	1945	1949	PERCENTAGES	
			1945	1949
Taxes	\$247,353,110	\$380,797,594	67.41	67.42
Licenses and permits	5,328,783	6,706,002	1.45	1.19
Fines and forfeits	383,919	606,401	0.10	0.11
Grants and gifts (for expenses)	32,833,326	48,035,005	8.95	8.50
All other general revenue	1,358,867	528,146	0.37	0.09
Special assessments (for expenses)	227,096	286,753	0.06	0.05
Privileges	3,433,600	19,257,650	0.94	3.41
Departmental	34,959,345	57,966,327	9.53	10.26
Public service enterprises	37,630,426	45,544,388	10.26	8.06
Cemeteries	1,139,025	1,331,818	0.31	0.24
Interest	2,245,457	3,261,461	0.61	0.58
Premiums	20,652	495,254	0.01	0.09
TOTALS	\$366,913,606	\$564,816,799	100.00	100.00

Current Charges against Revenue.

CLASSIFICATION.	1945	1949	PERCENTAGES	
			1945	1949
General government	\$14,174,131	\$20,328,586	4.10	3.75
Protection of persons and property	41,170,464	65,084,822	11.91	12.00
Health and sanitation	21,719,572	33,841,381	6.28	6.24
Highways	26,053,186	31,789,417	7.53	5.86
Charities, including municipal general hospitals	68,244,564	131,418,017	19.74	24.23
Veterans' services	3,221,401	6,658,979	0.93	1.23
Schools	85,020,526	128,600,373	24.59	23.72
Libraries	5,018,597	7,594,511	1.45	1.40
Recreation	6,037,404	10,999,951	1.75	2.03
Pensions	11,032,958	14,221,055	3.19	2.62
Unclassified	4,440,977	22,690,028	1.28	4.18
Public service enterprises	19,364,335	31,747,354	5.60	5.86
Cemeteries	1,902,397	2,754,246	0.55	0.51
Administration of trust funds	360,563	615,685	0.10	0.11
Maintenance and operation	\$307,761,075	\$508,344,405	89.00	93.74
Interest	8,086,504	7,381,684	2.34	1.36
Debt from revenue	129,083,703	24,312,217	8.41	4.48
Transfers to sinking funds from revenue	878,304	2,255,238	0.25	0.42
TOTALS	\$345,809,586	\$542,293,544	100.00	100.00

¹ Includes \$2,330,818 tax title redemptions paid to State.

Expenditures for Outlays.

CLASSIFICATION.	1945	1949
Departmental	\$11,007,081.65	\$75,397,732.68
General government	245,022.09	1,747,300.12
Protection of persons and property	701,230.25	3,362,888.31
Health and sanitation	1,792,881.34	12,287,451.18
Highways	5,204,966.24	23,733,344.91
Charities, including municipal general hospitals	213,119.09	2,526,065.27
Schools	851,148.29	19,110,814.87
Libraries	51,102.63	427,911.45
Recreation	1,142,583.80	3,849,161.39
Unclassified	805,027.02	8,352,795.18
Public service enterprises	2,743,440.54	20,780,889.60
Electric light	648,953.97	2,388,917.41
Water	1,861,972.68	13,500,880.34
All other	232,513.89	4,801,091.85
Cemeteries	150,726.64	272,863.29
TOTALS	\$13,901,248.83	\$96,451,485.57

ANALYSIS OF REVENUE.

The comparison of revenue for current charges for the year 1949 with that of 1945, discloses an increase in the total amount from \$366,913,606 in 1945 to \$564,816,799 in 1949, an increase of 53.9 per cent over the four years. The per cent of revenue which each classification bears to the total has not varied significantly except in the

case of revenue from privileges, which consists mostly of the motor vehicle excise. Privileges in 1945 comprised less than one per cent of the total revenue, while in 1949 they comprised three and four-tenths per cent of the total.

Total receipts from taxes in 1949 were \$380,797,594 consisting of \$297,659,809 from property and poll taxes, and \$83,137,785 corporation and income taxes from the State. It should be noted that the amount of \$297,659,809 mentioned above does not represent the entire amount of taxes collected by the cities and towns, as the amount of the county tax is treated in our classification as an agency account. The aggregate amount of taxes for the county as shown in Table I for the cities, towns over 5,000 population, and towns under 5,000 population is \$17,360,369, including \$30,000 for Nantucket County paid by the town of Nantucket, and \$5,109,343.72 for Suffolk County, paid by the City of Boston. Combining the amount of the taxes for counties \$17,360,369 with the \$297,659,809 property and poll taxes for municipal purposes will give \$315,020,178 as the entire amount collected for property and poll taxes.

ANALYSIS OF CURRENT CHARGES

The comparison of current charges against revenue for the year 1949 with current charges for the year 1945 shows a total increase from \$345,809,586 in 1945 to \$542,293,544, an increase of 56.8 per cent over the four years. Total charges for maintenance and operation increased by 65.2 per cent, while debt and interest charges decreased by 10.8 per cent. The various classifications of departmental expenses show no abnormal increases, except that the charges for charities increased from 19.74 per cent of the total in 1945, to 24.23 per cent in 1949. Unclassified expenses in 1949 represented 4.18 per cent of the total. These expenses included a total of \$16,404,592.67 assessed upon the fourteen cities and towns of the Boston Metropolitan District for their portions of the Metropolitan Transit Authority deficiency.

ANALYSIS OF OUTLAYS

Total expenditures for outlays, or capital improvements, amounted to \$96,451,485.57 in 1949, while in 1944 the amount was \$13,901,248.83. Of the total amount expended in 1949, \$75,397,732.68 was for construction and improvements in the various departmental accounts; \$20,780,889.60 for public service enterprises; and \$272,863.29 was for cemeteries. A large part of the \$8,352,795.18 reported as unclassified outlay was for veterans' housing projects.

For the convenience of persons using the report for a comparison over a period of years, we present on pages viii and ix tables showing the revenue for current charges, the current charges against revenue, and the expenditures for outlays for the years 1937, 1938, 1939, 1940, 1941, 1942, 1943, 1944, 1945 and 1949.

While the term "current charges against revenue" has been used uniformly in these reports for maintenance charges, it should be borne in mind that during the years since 1933, a portion of these maintenance charges under the heading of charities has actually been paid from the proceeds of Municipal Relief loans which are classified as funded general debt.

Revenue for Current Charges.

CLASSIFICATION.	1937	1938	1939	1940	1941	1942	1943	1944	1945	1949
Taxes	\$228,182,518	\$227,825,974	\$220,432,848	\$230,224,630	\$226,222,331	\$237,689,618	\$244,023,115	\$239,380,584	\$247,353,110	\$380,797,594
Licenses	5,219,608	5,036,935	5,298,203	5,348,075	5,343,643	5,139,178	4,981,291	5,067,912	5,328,783	6,706,002
Fines and forfeits	389,020	312,614	348,053	341,237	459,034	462,314	434,371	422,686	383,919	606,401
Grants and gifts for expenses	14,735,141	23,014,946	29,091,850	32,137,081	35,093,194	37,442,724	27,877,811	33,564,464	32,833,326	48,035,005
All other general revenue	20,336	13,203	10,338	21,706	82,211	155,543	219,511	269,375	1,358,867	528,146
Special assessments for expenses	616,226	527,918	461,178	749,955	381,400	327,058	306,805	253,033	227,096	286,753
Privileges	7,029,815	7,528,652	7,084,363	8,018,326	9,944,078	8,246,807	5,497,006	4,322,735	3,433,600	19,257,650
Departmental	18,956,857	24,510,322	27,213,608	28,381,508	29,613,689	31,217,120	32,738,392	31,513,690	34,959,345	57,966,327
Public service enterprises	29,938,972	30,430,445	31,335,760	31,506,651	33,326,406	34,925,226	35,759,790	37,697,806	37,630,426	45,544,388
Cemeteries	935,747	892,053	915,677	893,374	934,720	980,705	1,066,539	1,089,520	1,139,025	1,331,818
Interest	4,648,337	4,119,817	4,011,063	3,754,601	3,416,728	2,854,109	2,418,052	2,334,122	2,245,457	3,261,461
Premiums	63,450	206,167	115,759	57,315	113,672	37,281	5,584	16,595	20,652	495,254
TOTALS	\$310,736,027	\$324,419,046	\$326,318,700	\$341,434,459	\$344,931,106	\$359,477,683	\$355,328,267	\$355,932,522	\$366,913,606	\$564,816,799

Current Charges Against Revenue.

CLASSIFICATION.	1937	1938	1939	1940	1941	1942	1943	1944	1945	1949
General government	\$11,138,318	\$11,543,848	\$11,448,547	\$11,976,423	\$11,847,996	\$12,516,913	\$12,701,457	\$13,774,365	\$14,174,131	\$20,328,586
Protection of persons and property	35,161,985	35,711,391	35,325,797	35,315,706	36,079,592	38,645,619	39,337,988	39,874,246	41,170,464	65,084,822
Health and sanitation	17,410,603	17,117,753	17,033,310	17,196,015	17,685,460	18,466,843	19,849,444	20,366,234	21,719,572	33,841,381
Highways	19,738,655	23,847,665	21,837,976	24,013,818	21,882,869	20,377,708	21,512,209	21,477,265	26,053,186	31,789,417
Charities, including municipal general hospitals	60,198,430	71,400,253	73,669,027	76,177,878	69,667,699	68,316,506	64,672,219	64,946,933	68,244,564	131,418,017
Veterans' services	4,066,406	4,486,426	4,417,993	4,320,673	3,520,973	3,062,300	2,908,866	3,101,344	3,221,401	6,658,979
Schools	73,965,862	74,046,837	73,594,269	73,916,728	75,401,435	78,961,133	81,180,080	82,128,831	85,020,526	128,600,373
Libraries	4,127,062	4,227,379	4,236,969	4,330,226	4,339,226	4,486,241	4,645,864	4,805,981	5,018,597	7,594,511
Recreation	5,417,902	5,674,519	5,456,013	5,491,925	4,984,180	5,031,398	4,986,852	5,293,656	6,037,404	10,999,951
Pensions	5,552,379	7,118,532	7,243,808	7,556,636	7,961,960	8,358,173	8,941,637	9,931,565	11,032,958	14,221,055
Unclassified	6,376,520	6,838,446	7,658,145	7,396,205	5,372,051	6,390,153	5,117,341	4,106,626	4,440,977	22,690,028
Public service enterprises	15,582,175	15,163,267	14,919,672	15,226,438	16,388,732	17,652,956	18,237,327	18,606,130	19,364,335	31,747,354
Cemeteries	1,375,843	1,445,122	1,423,530	1,424,518	1,458,101	1,534,660	1,604,894	1,753,593	1,902,397	2,754,246
Administration of trust funds	322,423	333,528	326,017	334,102	338,033	339,660	355,891	347,518	360,563	615,685
Maintenance and operation	\$260,434,563	\$278,954,966	\$278,591,073	\$284,677,291	\$276,928,307	\$284,140,263	\$286,052,069	\$290,514,287	\$307,761,075	\$508,344,405
Interest	15,835,289	14,953,094	13,973,143	13,197,891	12,169,872	11,479,287	10,333,464	9,174,802	8,086,504	7,381,684
Debt from revenue	34,197,449	34,941,588	34,600,315	34,003,944	32,893,838	32,629,626	31,557,955	29,441,653	26,752,885	24,312,217
Tax title redemptions to State	9,041,889	6,890,877	8,842,378	5,569,888	4,609,752	4,010,975	2,910,983	3,140,810	2,330,818	-
Transfers to sinking funds from revenue	1,014,995	1,033,363	1,008,588	1,341,414	961,859	883,941	1,043,798	1,212,791	878,304	2,255,238
TOTALS	\$320,524,185	\$336,773,888	\$337,015,497	\$338,790,428	\$327,563,628	\$333,144,092	\$331,898,269	\$333,484,343	\$345,809,586	\$542,293,544

Expenditures for Outlays.

CLASSIFICATION.	1937	1938	1939	1940	1941	1942	1943	1944	1945	1949
<i>Departmental</i>	<i>\$26,724,476</i>	<i>\$24,518,962</i>	<i>\$34,358,378</i>	<i>\$20,526,192</i>	<i>\$19,585,637</i>	<i>\$10,680,465</i>	<i>\$6,255,561</i>	<i>\$ 7,509,630</i>	<i>\$11,007,082</i>	<i>\$75,397,732 .68</i>
General government	509,492	453,409	801,916	276,487	257,736	169,953	166,407	170,253	245,022	1,747,300 .12
Protection of persons and property	1,487,526	986,872	1,452,641	947,124	1,385,002	1,720,281	582,168	587,980	701,230	3,362,888 .31
Health and sanitation	4,688,208	5,229,004	8,407,032	5,444,257	3,853,847	2,460,883	1,747,197	1,638,250	1,792,882	12,287,451 .18
Highways	12,153,268	11,602,659	10,854,863	8,004,031	10,038,396	4,245,669	2,271,419	3,283,918	5,204,966	23,733,344 .91
Charities, including municipal general hospitals	689,220	144,264	566,685	351,586	266,536	93,544	128,243	90,120	213,120	2,526,065 .27
Schools	5,015,779	4,647,080	10,212,842	3,858,693	2,123,091	1,010,338	565,732	548,570	851,148	19,110,814 .87
Libraries	147,722	139,352	320,003	100,248	132,374	91,141	85,994	25,847	51,103	427,911 .45
Recreation	1,335,424	1,054,979	1,322,314	1,025,084	793,771	481,052	290,592	486,007	1,142,584	3,849,161 .39
Unclassified	697,837	261,343	420,082	518,682	734,884	407,604	417,809	678,685	805,027	8,352,795 .18
<i>Public service enterprises</i>	<i>5,239,814</i>	<i>5,255,261</i>	<i>6,342,607</i>	<i>5,279,269</i>	<i>5,686,625</i>	<i>4,679,357</i>	<i>2,737,081</i>	<i>2,161,682</i>	<i>2,743,440</i>	<i>20,780,889 .60</i>
Electric light	1,245,091	1,249,144	1,129,381	1,549,735	1,579,060	1,777,950	646,373	479,906	648,954	2,388,917 .41
Water	3,678,823	3,381,899	4,515,714	3,193,064	3,732,828	2,664,271	1,852,975	1,504,446	1,861,972	13,500,880 .34
All other	315,900	624,218	697,512	536,470	374,737	237,136	237,733	177,330	232,514	4,891,091 .85
<i>Cemeteries</i>	<i>239,261</i>	<i>306,794</i>	<i>308,053</i>	<i>272,532</i>	<i>276,777</i>	<i>287,475</i>	<i>99,255</i>	<i>78,526</i>	<i>150,727</i>	<i>272,863 .29</i>
TOTALS	\$32,203,551	\$30,081,017	\$41,009,038	\$26,077,993	\$25,549,039	\$15,647,297	\$9,091,897	\$9,749,838	\$13,901,249	\$96,451,485 .57

SUPPLEMENTARY TABLES

Tables are shown on pages xxvii and xxviii giving the total funded general and enterprise debt, with the sinking funds applicable to them at the close of each fiscal year from 1910 to 1949, and the ratio of the net general and the net enterprise debt to the assessed valuation. These statistics are shown for all municipalities, for the cities, for the towns over 5,000 population and the town under 5,000 population.

The table on page xxix shows the total assessed valuation, the total net funded or fixed debt, and the ratio of debt to valuation for each year from 1910 to 1949, together with the yearly increase or decrease in valuation and debt, and the percentage of such increase or decrease.

On pages xii and xiii there is shown a table giving a subdivision of the amounts shown in Table I for the towns over 5,000 in population of expenditures for protection of persons and property, and health and sanitation.

On pages xxxi to lviii there are shown the tables of funded debt inside and outside the debt limit for all cities and towns prepared as of January 1, 1949, January 1, 1950, and January 1, 1951, mentioned on page ii of this introduction.

THE CERTIFICATION OF TOWN, COUNTY, AND DISTRICT NOTES.

Chapter 488 of the Acts of 1949 amended Chapter 35 of the General Laws by adding sections 39A to 39F, providing for the certification by the Director of Accounts of the notes of counties, in addition to those of towns and districts. This act became effective October 1, 1949.

The number of notes of towns, counties, and districts certified by this office in 1949 was 4,005, representing a value of \$21,399,053.28. Of these notes 3,466 having a value of \$3,886,279.57 were for funded debt, and 539 notes having a value of \$17,512,773.71 were for revenue and other temporary loans.

In the year 1950, the number of notes certified was 6,515, representing a value of \$33,121,335.02. Of these notes 5,757 having a value of \$6,084,544.00 were for funded debt, and 758 notes having a value of \$27,036,791.02 were for revenue and other temporary loans.

In the year 1951, the number of notes certified was 3,696, representing a value of \$29,006,488.98. Of these notes 3,007 having a value of \$3,261,129.30 were for funded debt, and 689 notes having a value of \$25,745,359.68 were for revenue and other temporary loans.

The number of notes certified in each year and the amount of loans represented by them since the act requiring the certification of town notes took effect on January 1, 1911, are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918	1,595	16,434,205.75	664	711,160.23	2,259	17,145,365.98
1919	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930	2,397	42,699,534.75	3,187	3,674,248.92	5,584	46,373,783.67
1931	2,120	45,266,213.04	2,662	2,992,943.70	4,782	48,259,156.74
1932	3,013	48,425,103.62	655	1,020,285.54	3,668	49,445,389.16
1933	3,578	47,355,739.75	583	2,069,363.13	4,161	49,425,102.88
1934	3,357	46,385,618.75	1,223	2,337,270.59	4,580	48,722,889.34
1935	2,292	39,492,906.25	1,525	2,470,055.30	3,817	41,962,961.55
1936	1,883	36,533,344.20	1,748	2,709,333.71	3,631	39,242,677.91
1937	1,819	34,400,320.00	1,449	2,554,516.42	3,268	36,954,836.42
1938	1,915	38,156,449.17	3,759	5,641,918.30	5,674	43,798,367.47
1939	1,960	41,922,457.45	1,967	3,225,732.40	3,927	45,148,189.85
1940	1,697	35,972,180.44	1,413	2,371,567.82	3,110	38,343,748.26
1941	1,517	32,131,894.15	1,795	2,745,351.31	3,312	34,877,245.46
1942	1,118	24,419,069.17	597	1,179,558.47	1,715	25,598,627.64
1943	705	15,491,332.27	143	528,319.07	848	16,019,651.34
1944	422	9,458,068.96	530	792,136.15	952	10,250,205.11
1945	278	8,718,896.40	633	843,061.84	911	9,561,958.24
1946	356	9,534,762.00	2,062	2,225,458.54	2,418	11,760,220.54
1947	404	11,646,297.91	3,470	3,743,471.52	3,874	15,389,769.43
1948	485	16,040,085.00	4,141	4,304,883.53	4,626	20,344,968.53
1949	539	17,512,773.71	3,466	3,886,279.57	4,005	21,399,053.28
1950	758	27,036,791.02	5,757	6,084,544.00	6,515	33,121,335.02
1951	689	25,745,359.68	3,007	3,261,129.30	3,696	29,006,488.98

THE AUDITING OF ACCOUNTS AND THE INSTALLATION OF ACCOUNTING SYSTEMS.

During the year ending April 30, 1949, 351 audits were made for cities and towns, and 27 for fire, water, light, and improvement districts; during the year ending April 30, 1950, audits were made for 297 cities and towns, and for 29 districts; during the year ending April 30, 1951, audits were made for 294 cities and towns, and 30 fire, water, light, and improvement districts, and two additional systems of accounts were installed.

The office receives frequent expressions of gratitude from local officials for the assistance and advice given them in their accounting work and financial problems.

CONCLUSION.

The office continues to serve the public by giving statistical presentations of the cost of government, by the auditing of municipal accounts and the installation of accounting systems, and by the certification of notes for towns, counties, and districts. The director and assistant directors give advice and information regarding the duties of financial officers of the municipalities, and give assistance to them in regard to the financial problems of the municipalities when requested.

Information regarding receipts and payments, tax rates, debt authorizations, outstanding debt, uncollected taxes, and related matters is frequently requested and gladly furnished.

Respectfully submitted,

FRANCIS X. LANG,
Director of Accounts.

Detail of Protection of Persons and Property, and Health and Sanitation as shown in Table I.

Towns. (Over 5,000 Population)	Population of 1950	PROTECTION OF PERSONS AND PROPERTY					HEALTH AND SANITATION			
		Total Expenses	Police Department	Fire Department	Forestry	Militia, Inspection, and Other Protection	Total Expenses	Health	Sanitation	Mosquito Nuisance, Care of Brooks, etc.
Brookline	56,952	\$1,090,410.54	\$454,508.35	\$533,573.68	\$52,044.82	\$50,283.69	\$590,033.42	\$202,565.05	\$1387,468.37	-
Arlington	43,984	588,904.57	228,870.53	301,685.01	24,247.98	34,101.05	360,031.84	82,951.09	275,080.75	\$2,000.00
Watertown	37,339	552,960.34	230,036.65	235,523.78	25,762.13	61,637.78	320,336.64	77,485.02	1,242,651.62	200.00
Weymouth	32,695	371,645.20	135,841.44	195,648.25	23,049.01	17,106.50	137,403.47	69,731.24	167,172.23	500.00
Framingham	27,845	334,942.04	102,831.20	195,890.52	18,802.20	17,418.12	189,558.02	66,765.68	122,147.45	644.89
Belmont	27,379	368,381.82	163,766.66	175,420.62	15,500.00	13,694.54	209,751.61	62,844.38	144,907.23	2,000.00
Methuen	24,411	244,355.45	80,048.18	137,631.86	16,306.79	10,368.62	101,434.49	51,208.53	49,558.67	667.29
Braintree	23,130	256,433.44	112,048.94	133,417.29	5,496.65	5,470.56	165,336.40	49,096.00	116,240.40	-
Milton	22,395	367,940.90	147,282.47	160,742.20	34,764.83	25,151.40	117,979.65	44,864.35	172,765.30	350.00
Wellesley	20,847	295,271.96	104,645.36	140,257.85	39,067.69	11,301.06	135,643.29	53,101.82	176,541.47	6,000.00
West Springfield	20,398	272,731.65	111,782.25	136,783.60	13,639.92	10,525.88	98,398.54	26,856.21	71,542.33	-
Natick	19,663	205,806.88	63,110.63	122,217.27	11,926.06	8,552.92	102,097.86	39,113.18	62,984.68	-
Wakefield	19,600	196,667.39	79,684.86	96,887.32	12,922.12	7,173.09	94,236.34	22,892.12	167,165.99	4,178.23
Winthrop	19,494	175,947.07	77,452.66	73,649.70	15,053.61	9,791.10	92,400.03	31,181.95	160,495.23	722.85
Dedham	18,499	246,800.88	91,373.72	136,145.24	11,452.42	7,829.50	79,956.67	36,817.95	140,297.42	2,841.30
Southbridge	17,511	169,497.04	73,106.06	88,917.79	1,848.40	5,624.79	56,998.99	37,374.54	19,324.45	-
Greenfield	17,237	171,229.72	71,498.19	77,420.30	18,958.58	3,352.65	82,775.65	44,615.43	35,929.46	2,230.76
Saugus	17,146	118,760.89	46,247.79	63,541.91	4,502.08	4,469.11	54,076.48	27,641.56	25,434.92	1,000.00
Lexington	17,098	183,650.04	72,752.58	94,266.41	7,671.85	8,959.20	76,238.95	26,957.49	145,781.46	3,500.00
Norwood	16,693	219,893.56	99,608.21	109,639.22	5,826.36	4,819.77	110,669.89	47,643.81	63,026.08	-
Needham	16,262	235,835.88	86,453.03	113,327.53	24,450.52	11,604.80	99,827.07	35,557.47	162,789.33	1,480.27
Danvers	15,702	134,552.23	46,020.39	66,275.38	15,464.61	6,792.15	61,122.17	25,529.20	35,517.97	75.00
Winchester	15,567	212,126.23	104,479.68	91,239.17	11,451.63	4,955.75	114,429.47	45,807.85	168,621.62	-
Milford	15,405	142,616.78	46,018.95	85,555.27	7,305.27	3,737.29	71,507.30	50,041.65	21,465.65	-
Reading	13,879	166,560.11	71,060.73	68,756.07	19,867.97	6,875.34	72,469.77	21,116.25	51,353.52	-
Marblehead	13,711	184,653.36	70,312.54	74,894.67	23,148.90	16,297.25	83,189.32	28,202.92	54,614.76	371.64
Plymouth	13,652	182,141.67	71,187.02	85,051.48	20,150.04	5,753.13	89,164.98	51,625.13	31,715.79	5,824.06
Webster	13,215	73,883.07	47,268.01	21,115.61	2,971.39	2,528.06	63,622.23	46,083.78	17,538.45	-
Stoughton	13,208	146,698.47	63,605.64	58,428.07	18,360.64	6,304.12	68,038.13	21,608.88	146,429.25	-
Fairhaven	12,811	76,212.44	29,621.21	35,677.99	5,107.43	5,805.81	51,188.68	21,438.02	27,750.66	2,000.00
Clinton	12,295	99,466.92	43,992.89	41,826.53	8,975.43	4,672.07	50,354.28	40,433.47	9,920.81	-
Andover	12,261	154,673.69	61,708.42	69,476.99	20,396.75	3,091.53	72,132.27	34,343.59	7,211.32	-
North Attleborough	12,119	96,224.89	37,797.95	51,600.61	4,793.58	2,032.75	50,178.20	26,896.76	22,383.44	897.50
Adams	12,027	51,073.80	45,193.55	90.00	1,885.66	3,904.59	12,184.43	12,184.43	21,716.47	3,584.89
Athol	11,540	97,111.67	41,838.18	43,947.81	9,579.87	1,745.81	38,652.96	29,811.84	8,841.12	-
Swampscott	11,535	199,778.44	83,274.61	111,003.82	116.77	5,383.24	81,857.59	36,458.08	45,056.67	342.84
Stoughton	11,139	62,372.63	27,304.86	27,927.95	4,721.24	2,418.58	42,040.07	27,672.32	14,367.75	-
Dartmouth	11,120	61,642.38	45,326.59	1,444.25	7,822.16	7,049.38	38,833.65	32,020.27	4,976.88	1,836.50
Billerica	11,001	68,505.88	30,549.82	29,882.07	5,967.78	2,106.21	24,034.02	15,971.03	7,067.05	995.94
Amherst	10,850	55,941.14	15,246.12	32,391.23	7,457.38	846.41	29,280.84	13,636.42	15,644.42	-
Amesbury	10,810	91,491.41	31,876.88	45,622.91	10,940.68	3,050.94	34,514.91	18,719.36	15,795.55	-
Easthampton	10,694	90,444.35	39,146.64	43,749.15	3,608.80	3,939.76	39,853.55	11,779.67	28,073.88	-
Hingham	10,694	198,709.36	58,334.14	114,689.98	22,358.06	3,327.18	71,022.39	41,160.21	26,048.18	3,814.00
Barnstable	10,397	105,644.51	65,598.98	262.43	24,150.71	15,632.39	43,767.86	16,297.88	16,106.26	11,363.72
Shrewsbury	10,392	103,471.04	44,511.51	53,095.95	4,249.60	1,613.98	26,527.53	21,250.41	5,277.12	-

Northbridge	10,328	32,453.29	21,316.13	1,381.59	5,844.71	3,910.86	44,638.53	26,547.92	17,060.61	1,030.00
Agawam	10,189	68,532.46	33,624.43	25,003.38	4,425.94	5,478.71	27,404.25	7,907.75	19,496.50	-
Middleborough	10,139	84,508.45	25,177.27	48,995.22	6,635.54	3,700.42	31,791.71	20,955.64	10,836.07	-
South Hadley	10,122	27,073.17	21,413.71	-	3,594.24	2,665.22	20,586.78	9,817.02	10,712.96	56.80
Randolph	10,007	61,186.87	30,675.50	23,822.75	4,943.13	1,745.49	20,796.54	14,976.83	5,819.71	-
Palmer	9,524	36,283.55	27,569.72	1,068.57	6,667.60	977.66	15,833.05	8,787.06	6,766.99	279.00
Bridgewater	9,513	46,757.80	18,710.63	20,135.10	6,798.57	1,113.50	22,738.75	15,001.77	7,736.98	-
Chelmsford	9,303	73,524.12	22,924.57	43,644.67	4,779.38	2,175.50	19,541.42	14,548.42	4,993.00	-
Rockland	8,929	56,486.31	20,759.46	29,430.65	5,069.34	1,226.86	41,483.91	31,397.60	10,086.31	-
Walpole	8,865	77,145.19	48,601.92	17,253.04	8,103.36	3,186.87	46,191.84	28,436.20	17,755.64	-
Auburn	8,838	18,181.80	5,118.55	10,634.40	1,197.30	1,231.55	21,130.39	17,521.35	3,609.04	-
Concord	8,676	116,918.89	42,069.77	56,565.60	15,328.71	2,954.81	53,224.30	15,104.98	37,619.82	499.50
Ludlow	8,629	60,407.04	32,083.97	19,503.34	5,435.66	3,384.07	41,135.86	14,118.63	26,717.23	-
Dracut	8,577	33,443.88	19,420.10	10,067.38	2,983.71	972.69	14,096.83	12,245.50	1,851.33	-
Somerset	8,512	64,590.23	19,723.95	40,885.21	2,589.50	1,391.57	36,726.31	26,896.66	9,342.70	486.95
Falmouth	8,497	168,899.71	52,957.00	79,455.71	23,715.57	12,771.43	49,293.74	15,532.63	24,493.47	9,267.64
North Andover	8,429	77,767.06	26,266.38	36,642.19	13,449.06	1,409.43	34,389.97	18,089.34	16,300.63	-
Whitman	8,422	56,778.11	22,993.79	24,517.88	7,829.29	1,437.15	31,153.71	22,698.06	8,455.65	-
Grafton	8,174	30,843.03	5,070.87	16,694.56	8,453.10	624.50	17,374.37	12,449.73	4,924.64	-
Millbury	8,144	30,630.12	6,997.02	18,547.03	4,429.22	656.85	18,144.49	17,262.49	882.00	-
Hudson	8,131	87,201.95	35,098.08	40,176.79	9,510.50	2,416.58	29,411.14	11,889.30	17,521.84	-
Franklin	8,043	53,002.30	29,984.15	16,618.63	5,807.52	592.00	27,819.09	16,819.09	11,000.00	-
Wareham	7,863	63,850.02	39,755.55	1,048.74	11,470.93	11,574.80	63,871.71	34,719.96	25,926.13	3,225.62
Montague	7,793	32,691.37	23,448.97	-	8,708.16	534.24	29,838.65	13,816.05	16,022.60	-
Ware	7,495	50,592.85	16,597.20	25,688.71	6,646.07	1,660.87	11,203.59	7,295.25	3,908.34	-
Canton	7,438	87,308.40	32,378.99	38,664.12	15,405.69	859.60	44,171.75	20,859.40	123,312.35	-
Tewksbury	7,375	38,826.50	16,276.81	15,086.15	6,707.52	756.02	10,041.51	9,490.72	550.79	-
Westborough	7,266	29,137.82	10,493.11	14,076.80	3,737.19	830.72	24,511.40	11,888.71	12,622.69	-
Mansfield	7,156	54,755.69	21,514.65	30,507.12	955.83	1,778.09	29,975.74	18,849.92	11,125.82	-
Abington	7,133	30,123.08	10,526.76	12,540.85	6,225.41	830.06	18,265.98	14,774.98	3,491.00	-
Spencer	7,047	21,670.15	7,959.46	9,829.56	3,242.41	638.72	19,174.78	9,039.65	10,135.13	-
Foxborough	7,037	40,144.79	14,359.44	17,194.41	8,063.11	527.83	14,004.38	10,915.48	3,088.90	-
Wilmington	7,013	48,914.14	23,446.02	17,412.10	6,248.90	1,807.12	13,156.91	11,257.46	1,899.45	-
Uxbridge	7,005	33,390.11	19,695.20	10,061.07	3,105.34	528.50	22,249.51	18,588.10	3,661.41	-
Maynard	6,975	56,228.46	31,884.42	19,171.76	4,234.55	937.73	37,043.29	17,394.23	19,649.06	-
Ipswich	6,877	74,245.84	23,835.26	34,610.51	14,502.52	1,297.55	31,144.32	19,315.19	10,829.13	1,000.00
Great Barrington	6,598	43,110.91	25,999.41	6,381.29	9,245.75	1,484.46	9,074.04	6,087.29	-	2,986.75
Winchendon	6,477	30,646.41	16,882.02	10,204.56	2,939.46	620.37	26,560.29	18,822.72	7,737.57	-
Longmeadow	6,453	70,260.09	43,212.17	9,498.62	14,906.30	2,643.00	33,103.77	3,862.32	29,241.45	-
Easton	6,226	36,760.94	13,629.05	12,891.82	9,740.07	500.00	21,699.33	16,824.33	4,875.00	-
Monson	6,139	12,442.67	2,770.16	5,785.30	3,244.71	642.50	3,658.63	3,076.13	582.50	-
Seekonk	6,087	26,689.08	15,852.28	6,692.62	2,108.01	2,036.17	20,437.66	16,821.84	3,615.82	-
Swansea	6,080	19,485.11	8,368.00	7,440.11	2,634.67	1,042.33	14,654.14	9,937.52	5,516.62	200.00
Williamstown	6,013	20,544.54	11,863.09	446.00	7,374.82	860.63	25,338.09	6,477.07	16,355.73	2,505.29
Scituate	5,983	144,088.99	45,131.21	73,429.07	17,812.11	7,716.60	48,890.03	27,082.58	14,678.96	7,128.49
Holden	5,970	14,101.65	3,698.15	6,953.08	3,181.75	268.67	12,778.09	8,811.86	3,966.23	-
Leicester	5,929	16,421.61	2,829.45	9,715.50	2,615.01	1,261.65	14,757.34	10,621.34	4,136.00	-
Orange	5,880	30,915.20	13,814.71	12,738.13	3,846.78	515.58	9,468.62	4,395.47	5,073.15	-
Oxford	5,864	17,812.93	5,183.71	10,276.42	2,042.70	310.10	14,777.81	11,688.16	3,089.65	-
Westwood	5,838	68,099.09	32,272.19	26,162.32	5,491.57	4,173.01	13,292.15	7,306.31	4,000.84	1,985.00
Bourne	5,786	90,641.53	32,802.33	35,573.94	10,093.61	12,170.65	26,560.25	7,545.55	15,026.86	3,987.84
Ayer	5,728	32,213.86	17,713.05	11,306.21	2,893.90	300.70	15,510.84	9,608.88	5,841.96	-
Wrentham	5,357	24,957.65	13,939.33	6,363.10	4,482.66	172.56	7,942.93	6,452.85	1,299.00	191.08
Bedford	5,216	22,505.34	12,068.60	6,381.44	3,560.81	494.49	7,032.44	6,242.44	790.00	-
Dudley	5,166	17,205.10	8,981.19	6,075.00	1,813.91	335.00	18,944.75	15,991.48	2,953.27	-
100 Towns	1,224,856	\$12,288,061.28	\$5,041,963.98	\$5,667,842.86	\$1,011,020.55	\$567,233.89	\$5,970,406.28	\$2,614,368.18	\$3,261,786.46	\$94,251.64

¹ Includes Metropolitan sewer maintenance.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 100 towns having a population of 5,000 or over; and (III) the 212 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4-27). The transactions of the city of Boston are presented on a separate page, since they are so much larger than those of other cities as to be scarcely comparable. Those of other cities are arranged, for purposes of comparison, in groups of four municipalities to a page, in the order of population of the United States census of 1950.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34-43) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Receipts under the heading of Unclassified are not included.

Table V (p. 44) is a tabulation of interest receipts classified to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 45) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to IX, inclusive (pp. 48-70) exhibit gross payments, classified in detail on account of the maintenance cost exclusive of interest, of the various departments or kinds of municipal services.

Table X (p. 71) is a tabulation of interest payments classified to show the amount of interest paid on the various kinds of municipal debt, together with the interest on metropolitan assessments for sewer, park, and water purposes, on county hospital assessments, and miscellaneous debt not specified.

From this table we note that the total interest payment of the 39 cities for the year 1949 was \$6,501,507.09 of which \$2,166,419.52 or 33.32 per cent was for interest on general and cemetery debt; \$591,945.28 or 9.10 per cent was interest on revenue and other temporary loans, \$3,433,979.05 or 52.82 per cent was interest on public service enterprise debt; and the remaining \$309,163.24 or 4.76 per cent was for interest on metropolitan and county assessments and miscellaneous debt.

(D) *Indebtedness.*

Table XI (p. 74) shows the outstanding indebtedness classified by the character of the obligation. This table includes the various classifications of temporary debt, as well as the gross funded or fixed debt.

Table XII (p. 75) gives the relation of the total net funded or fixed debt to valuation, the valuation figures as reported to the Tax Commissioner being used. The net funded or fixed debt is found by deducting from the total funded or fixed debt the

amount which has been set aside in sinking funds to pay the debt when due. When loans in anticipation of bond issues are reported, although they are of a temporary character, they are in reality *fixed debt*, since they have no assets as an offset, and are included in Table XII in the total of funded or fixed debt, and are reckoned in determining the net debt.

Table XIII (p. 76) shows the debt transactions for 1949 classified according to the character of the obligation; Table XIV (p. 77) shows separately the payments to the State sinking and loan funds; and Table XV (p. 78) shows the method of meeting debt requirements from taxation.

The table of debt transactions (p. 76) shows the amount of debt incurred during the fiscal year 1949 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the State sinking and loan funds on account of metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for hospital purposes. Included in the term "General Loans" are all loans issued for general purposes, whether specified as for school, fire, police, highway, or other purposes. A classification of these loans issued in the year 1949 will be found in the introduction to this report.

(E) *Cash Balances.*

Table XVI (p. 80) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1949.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 84-137) are similar in form and detail to those given for the cities in Part I, the towns being arranged in groups of four, according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 140-149, inclusive) are similar to those given for the cities. The statements of *Cash Balances* (pp. 152-154) for the towns are also self explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

- I. Excess or Deficiency of Revenue
 - A. Cities
 - B. Towns over 5,000 Population
 - II. Revenue Charges for Maintenance, Interest, and Debt Requirements
 - A. Cities
 - B. Towns over 5,000 Population
 - III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
 - IV. Comparative Debt Statements
 - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1944, 1945, and 1949
 - B. Aggregate Municipal Indebtedness — General and Enterprise Debt
 - C. Net Funded or Fixed Debt and Assessed Valuation
 - V. Net Debt January 1, 1949, 1950, and 1951, and Ratio of Net Debt to Valuation
 - A. Cities
 - B. Towns over 5,000 Population
 - C. Towns under 5,000 Population
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Excess or Deficiency of Revenue: Cities.

CITIES. (In order of Population, 1950)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1942	1943	1944	1945	1949	1942	1943
BOSTON	\$84,764,154	\$84,898,194	\$84,213,444	\$90,947,252	\$128,868,069	\$86,125,153	\$85,621,805
WORCESTER	16,452,959	16,091,491	16,005,393	16,623,483	22,970,654	15,283,628	15,425,937
SPRINGFIELD	14,273,575	13,780,109	13,545,326	13,631,300	20,684,258	12,358,311	12,592,270
CAMBRIDGE	10,919,965	10,371,307	10,089,185	9,776,716	14,214,462	9,873,559	9,499,808
FALL RIVER	6,770,374	6,801,862	7,256,290	7,238,876	10,898,317	6,377,479	6,750,908
NEW BEDFORD	7,917,614	7,746,153	7,788,301	7,744,155	11,544,693	7,528,633	7,512,462
SOMERVILLE	6,809,197	6,810,680	6,786,257	6,634,291	10,379,960	6,587,517	6,502,963
LYNN	7,784,645	7,905,281	7,788,243	7,671,726	12,161,882	7,567,614	7,427,547
LOWELL	6,572,149	7,230,323	7,489,204	7,268,321	11,147,554	6,880,052	7,114,793
QUINCY	6,374,588	6,432,007	6,357,018	6,477,603	10,392,318	5,849,586	5,967,848
NEWTON	6,728,370	6,495,724	6,560,869	6,529,605	10,698,468	6,000,606	6,011,403
LAWRENCE	5,367,738	5,248,995	5,229,020	5,207,601	7,412,659	5,376,980	4,990,488
MEDFORD	4,735,699	4,757,484	4,510,065	4,411,691	7,340,285	4,472,885	4,238,312
BROCKTON	4,692,985	5,053,165	5,150,486	5,016,391	7,885,305	4,775,787	4,898,896
MALDEN	4,406,412	4,307,521	4,309,638	4,235,578	6,190,434	4,103,545	4,126,873
HOLYOKE	5,322,610	5,351,023	5,317,545	5,501,153	8,075,068	4,786,771	4,824,928
PITTSFIELD	3,403,579	3,254,364	3,335,074	3,349,103	6,032,215	2,842,599	2,863,354
CHICOPEE	3,361,098	3,181,274	3,259,736	3,162,733	4,638,800	2,871,862	2,832,813
HAVERHILL	3,480,442	3,443,723	3,514,888	3,679,998	5,700,557	3,392,359	3,375,189
WALTHAM	3,020,454	3,039,234	2,961,806	2,986,591	5,151,428	2,840,706	2,730,620
EVERETT	4,054,652	3,785,827	3,865,736	3,795,654	5,969,599	3,590,438	3,423,706
FITCHBURG	3,096,931	3,161,080	3,293,188	3,236,128	5,476,194	2,939,986	2,890,773
SALEM	3,021,997	3,025,955	3,132,847	3,180,300	4,892,485	2,875,775	2,828,675
TAUNTON	3,284,857	3,391,449	3,443,409	3,457,744	5,095,117	2,999,334	3,038,971
CHELSEA	3,342,031	3,006,470	2,989,036	3,155,470	4,534,550	3,022,983	2,894,727
REVERE	2,546,728	2,484,012	2,701,559	2,609,319	3,724,032	2,465,607	2,489,562
NORTHAMPTON	1,395,628	1,486,027	1,468,946	1,489,541	2,363,364	1,269,585	1,353,441
BEVERLY	2,101,023	2,095,880	2,091,427	2,124,459	3,156,166	1,909,128	1,934,581
MELROSE	1,799,678	1,683,280	1,724,254	1,704,483	2,838,771	1,549,796	1,501,194
GLOUCESTER	2,074,031	2,172,202	2,251,701	2,346,469	3,685,934	2,009,647	2,058,312
LEOMINSTER	1,525,237	1,519,950	1,514,646	1,555,752	2,522,106	1,384,418	1,430,368
ATTLEBORO	1,469,762	1,409,562	1,478,754	1,481,536	2,479,224	1,271,028	1,239,808
PEABODY	2,013,225	1,994,143	2,102,706	2,134,748	3,338,492	1,943,278	1,901,658
NORTH ADAMS	1,450,374	1,378,838	1,444,872	1,488,410	2,299,813	1,312,261	1,259,415
WESTFIELD	1,852,779	1,809,214	1,775,923	1,838,393	2,778,139	1,576,385	1,615,745
WORURN	1,405,981	1,237,668	1,305,256	1,211,378	1,805,972	1,284,592	1,105,975
GARDNER	1,008,661	995,180	988,151	989,499	1,699,919	875,947	890,259
MARLBOROUGH	1,125,144	1,047,215	1,027,808	1,035,601	1,441,486	1,027,990	985,069
NEWBURYPORT	1,018,639	1,022,053	1,028,286	982,351	1,495,162	966,671	923,292
39 Cities	\$252,745,965	\$250,905,919	\$251,096,293	\$257,971,402	\$383,980,911	\$242,170,481	\$241,074,748

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
1944	1945	1949	1942	1943	1944	1945	1949
\$84,548,088	\$87,891,623	\$141,949,797	—\$1,360,999	—\$723,611	—\$334,644	+\$3,055,629	—\$13,081,728
15,202,836	15,934,204	22,654,387	+1,169,331	+665,554	+802,557	+689,279	+316,267
12,580,630	12,633,737	19,255,610	+1,915,264	+1,187,839	+904,696	+997,563	+1,428,648
9,472,317	9,369,798	14,510,069	+1,046,406	+871,499	+616,868	+406,918	—295,607
6,730,249	6,882,682	10,467,564	+392,895	+50,954	+526,041	+356,194	+430,753
7,540,132	7,531,825	10,726,753	+388,981	+233,691	+248,169	+212,330	+817,940
6,490,174	6,658,763	10,884,704	+221,680	+307,717	+296,083	—24,472	—504,744
7,280,816	7,172,768	12,073,987	+217,031	+477,734	+507,427	+498,958	+87,895
7,102,170	7,071,586	10,765,942	—307,903	+115,530	+387,034	+196,735	+381,612
6,033,548	6,193,145	9,814,202	+525,002	+464,159	+323,470	+284,458	+578,116
6,045,356	6,403,744	9,933,399	+727,764	+484,321	+515,513	+125,861	+765,069
4,983,806	5,018,148	7,237,519	—9,242	+258,507	+245,214	+189,453	+175,140
4,171,323	4,375,574	7,265,305	+262,814	+519,172	+338,742	+36,117	+74,980
4,908,870	5,036,917	7,358,197	—82,802	+154,269	+241,616	—20,526	+527,108
4,160,013	4,082,279	6,481,476	+302,867	+180,648	+149,625	+153,299	—291,042
4,872,139	5,124,078	7,359,182	+535,839	+526,095	+445,406	+437,075	+715,886
3,034,490	3,016,998	5,592,814	+560,980	+391,010	+300,584	+332,105	+439,401
2,944,524	2,986,620	4,333,312	+489,236	+348,461	+315,212	+176,113	+305,488
3,487,722	3,582,687	5,388,196	+88,083	+68,534	+27,166	+97,311	+312,361
2,660,026	2,756,271	4,431,314	+179,748	+308,614	+301,780	+230,320	+720,114
3,432,361	3,581,132	6,160,070	+464,214	+362,121	+433,375	+214,522	—193,471
3,008,320	3,194,583	5,038,638	+156,945	+270,307	+284,868	+41,545	+437,556
2,995,976	2,984,593	4,586,797	+146,222	+197,280	+136,871	+195,707	+305,688
3,113,307	3,059,331	4,527,147	+285,523	+352,478	+330,102	+398,413	+567,970
2,860,487	2,852,904	4,634,682	+319,048	+111,743	+128,549	+302,566	—100,132
2,421,300	2,630,555	4,049,439	+81,121	—5,550	+280,259	—21,236	—325,407
1,372,156	1,458,093	2,012,354	+126,043	+132,586	+96,790	+31,448	+351,010
1,981,473	1,971,113	2,884,591	+191,895	+161,299	+109,954	+153,346	+271,575
1,492,756	1,581,277	2,421,799	+249,882	+182,086	+231,498	+123,206	+416,972
2,151,059	2,220,622	3,446,933	+64,384	+113,890	+100,642	+125,847	+239,001
1,424,012	1,549,420	2,237,473	+140,819	+89,582	+90,634	+6,332	+284,633
1,301,965	1,358,606	2,275,764	+198,734	+169,754	+176,789	+122,930	+203,460
1,922,729	2,009,125	3,132,553	+69,547	+92,485	+179,977	+125,623	+205,939
1,277,340	1,356,903	2,182,215	+138,113	+119,423	+167,532	+131,507	+117,598
1,628,390	1,717,830	2,526,219	+276,394	+193,469	+147,533	+120,563	+251,920
1,119,130	1,209,938	1,689,933	+121,389	+131,693	+186,126	+1,440	+116,039
916,952	943,763	1,501,005	+132,714	+104,921	+71,199	+45,736	+198,914
967,353	968,683	1,353,778	+97,154	+62,146	+60,455	+66,918	+87,708
960,049	914,368	1,432,638	+51,968	+98,761	+68,237	+67,983	+62,524
\$240,596,344	\$247,286,286	\$386,577,757	+\$10,575,484	+\$9,831,171	+\$10,499,949	+\$10,685,116	—\$2,596,846

Excess or Deficiency of Revenue: Towns over 5,000 Population.

XX

TOWNS (In order of Popu- lation, 1950)	REVENUE FOR CURRENT CHARGES					CURRENT CHARGES AGAINST REVENUE					EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
	1942	1943	1944	1945	1949	1942	1943	1944	1945	1949	1942	1943	1944	1945	1949
Brookline	\$5,169,032	\$4,707,051	\$4,938,851	\$5,218,075	\$8,811,001	\$4,439,341	\$4,400,560	\$4,554,153	\$4,716,272	\$7,896,836	+\$729,691	+\$306,491	+\$384,698	+\$501,803	+\$914,165
Arlington	2,767,437	2,625,494	2,602,115	2,736,779	4,269,373	2,311,782	2,312,422	2,322,669	2,559,048	4,060,710	+455,655	+313,072	+279,446	+177,731	+208,663
Watertown	2,759,356	2,578,305	2,492,415	2,656,010	4,042,833	2,355,050	2,374,509	2,476,969	2,535,875	3,749,543	+404,306	+203,706	+15,446	+120,135	+293,290
Weymouth	2,005,319	1,938,787	1,926,398	1,957,194	3,630,139	1,666,176	1,687,727	1,712,673	1,774,837	2,992,631	+339,143	+251,060	+213,725	+182,357	+637,508
Framingham	1,853,238	1,799,237	1,811,785	1,902,155	3,134,066	1,647,197	1,637,800	1,667,942	1,722,484	2,631,752	+206,041	+161,437	+143,843	+179,671	+502,314
Belmont	2,305,399	2,337,178	2,352,643	2,426,900	3,445,827	2,015,230	2,068,704	2,087,944	2,230,163	3,125,889	+290,169	+268,474	+264,699	+196,737	+519,838
Methuen	1,248,808	1,267,163	1,290,424	1,330,833	2,008,553	1,137,666	1,166,239	1,164,974	1,251,336	1,831,474	+111,142	+100,924	+125,450	+79,497	+177,079
Braintree	1,796,192	1,783,705	1,790,347	1,799,567	3,074,255	1,429,891	1,443,711	1,410,640	1,548,289	2,649,030	+366,301	+339,994	+379,707	+251,278	+425,225
Milton	1,513,724	1,488,799	1,449,556	1,518,651	2,462,012	1,352,734	1,412,827	1,385,203	1,467,618	2,160,925	+160,990	+75,972	+64,293	+51,033	+301,087
Wellesley	1,731,722	1,662,864	1,748,309	1,881,434	3,570,359	1,468,746	1,417,915	1,416,876	1,559,857	2,608,523	+262,976	+244,949	+331,433	+321,577	+970,836
West Springfield	1,220,352	1,184,701	1,157,497	1,129,622	2,031,408	1,005,403	1,017,393	1,017,821	1,028,567	1,861,763	+214,949	+167,308	+139,676	+101,055	+169,645
Natick	1,188,768	1,157,825	1,190,737	1,224,558	2,114,721	1,002,508	1,051,279	1,049,446	1,106,050	1,827,205	+186,260	+106,546	+141,291	+118,508	+287,516
Wakefield	1,473,100	1,444,499	1,453,759	1,517,142	2,400,972	1,250,010	1,235,463	1,243,276	1,329,978	2,263,442	+223,081	+209,036	+210,483	+187,164	+197,530
Winthrop	1,003,642	1,008,799	1,023,620	1,069,032	1,707,866	881,026	899,377	951,030	996,993	1,537,562	+122,616	+100,422	+72,590	+72,039	+260,304
Dedham	1,109,800	1,082,546	1,132,428	1,165,718	1,870,005	968,455	968,986	969,684	1,006,186	1,680,620	+141,345	+113,560	+162,744	+159,532	+189,835
Southbridge	876,595	841,063	794,417	841,596	1,480,623	696,292	703,762	701,527	757,181	1,199,547	+180,303	+110,301	+92,890	+84,415	+290,076
Greenfield	1,229,081	1,146,460	1,138,434	1,170,918	1,924,492	991,185	972,720	983,291	1,058,384	1,600,690	+237,896	+173,740	+155,143	+112,534	+323,802
Saugus	953,125	949,926	945,663	1,012,867	1,370,446	859,896	869,158	861,040	942,594	1,152,048	+63,229	+80,768	+84,623	+70,273	+218,398
Lexington	1,021,456	954,293	979,292	941,726	1,897,342	857,452	797,439	844,565	882,157	1,661,926	+164,004	+156,854	+134,727	+59,569	+235,416
Norwood	1,627,419	1,653,388	1,670,503	1,673,324	2,297,801	1,365,647	1,419,885	1,416,879	1,552,672	2,038,619	+261,772	+233,503	+253,624	+120,652	+259,182
Needham	1,105,787	1,091,000	1,110,535	1,112,402	2,052,827	911,092	936,342	959,192	1,005,828	1,681,538	+194,695	+154,658	+151,343	+107,664	+371,289
Danvers	1,052,922	1,053,846	1,072,511	1,132,256	1,801,263	872,138	891,079	944,473	984,643	1,518,208	+180,784	+162,767	+128,038	+147,613	+283,055
Winchester	1,220,762	1,146,018	1,158,704	1,224,963	1,964,124	998,755	989,753	995,812	1,061,271	1,548,120	+222,007	+156,265	+162,892	+163,692	+146,004
Milford	915,294	861,017	826,158	842,601	1,311,202	767,579	777,857	789,190	809,656	1,107,823	+147,715	+83,160	+36,968	+32,945	+203,379
Reading	1,435,059	1,421,715	1,440,915	1,491,339	2,472,004	1,302,022	1,233,027	1,225,589	1,301,971	2,190,839	+233,037	+188,088	+215,326	+189,368	+281,165
Marblehead	1,212,253	1,211,057	1,198,383	1,205,204	2,000,521	1,050,416	1,056,957	1,060,650	1,103,728	1,728,439	+161,837	+154,100	+137,733	+101,476	+272,082
Plymouth	1,162,791	1,150,027	1,150,038	1,191,696	1,860,844	964,612	995,840	1,020,776	1,096,832	1,709,028	+188,179	+154,187	+120,262	+94,864	+151,816
Webster	753,808	711,400	681,851	684,869	1,194,476	626,260	579,882	582,870	607,594	990,374	+127,548	+131,518	+98,981	+77,275	+204,102
Stoneham	796,476	787,544	788,128	816,829	1,321,027	691,005	703,416	725,028	763,450	1,188,623	+105,471	+84,128	+63,100	+53,779	+132,404
Fairhaven	621,684	597,727	607,207	639,463	1,083,838	558,114	554,782	598,125	612,812	964,977	+63,570	+42,945	+9,082	+26,651	+118,861
Clinton	805,821	800,182	822,666	839,080	1,333,191	679,276	682,641	730,435	811,276	1,195,819	+126,545	+117,541	+92,231	+27,804	+137,372
Andover	771,595	777,074	799,483	806,772	1,239,133	657,920	648,441	659,425	719,004	1,033,608	+113,675	+128,033	+140,058	+87,768	+205,525
North Attleborough	746,443	710,797	710,763	727,621	1,198,828	604,329	620,303	646,541	701,580	1,035,845	+142,114	+90,494	+64,222	+20,441	+181,442
Adams	675,018	652,384	641,902	663,755	1,054,273	565,025	557,228	553,601	607,570	872,831	+109,993	+95,156	+88,301	+56,185	+111,664
Attol	703,214	704,096	683,656	703,509	1,072,532	596,245	605,023	615,266	650,280	960,868	+106,969	+99,993	+68,390	+53,229	+174,800
Swampscott	915,956	895,628	962,239	948,175	1,490,929	823,718	844,526	855,946	894,145	1,316,120	+92,238	+51,102	+106,293	+54,030	+174,800
Stoughton	527,710	530,191	547,221	557,682	999,464	445,967	464,008	497,968	515,971	776,189	+81,743	+66,183	+49,253	+41,711	+223,275
Dartmouth	599,166	622,580	601,850	599,104	1,096,949	501,996	480,056	489,584	534,465	957,078	+97,170	+142,524	+112,266	+64,639	+139,871
Billerica	510,396	513,444	517,509	529,773	986,533	440,870	443,320	461,315	481,169	819,314	+69,526	+70,124	+56,194	+48,604	+167,219
Amherst	504,495	501,125	496,542	520,419	852,481	412,425	423,923	442,084	477,682	691,536	+50,070	+77,202	+54,458	+42,737	+160,945
Amesbury	692,034	697,939	685,069	721,014	1,164,034	593,421	612,725	624,520	667,939	1,026,852	+98,613	+85,214	+60,549	+53,075	+138,082
Easthampton	607,988	594,563	543,123	573,209	922,238	505,246	495,212	497,439	531,648	775,261	+102,742	+99,351	+45,684	+41,561	+146,977
Hingham	800,631	793,221	811,938	879,801	1,603,461	643,914	668,367	727,427	803,448	1,411,742	+156,717	+124,854	+84,511	+76,353	+191,719
Barnstable	820,881	840,862	815,718	905,719	1,548,238	764,523	720,205	776,949	775,878	1,285,255	+116,358	+120,657	+38,769	+129,841	+298,983
Shrewsbury	625,964	603,505	610,362	660,071	1,127,751	544,490	535,376	550,053	582,108	976,072	+81,474	+68,219	+60,309	+77,963	+151,679
Northbridge	509,194	484,086	470,220	480,089	780,115	412,021	424,199	399,543	431,400	636,327	+97,173	+59,887	+70,677	+48,689	+143,788
Agawam	477,766	466,060	451,767	468,757	854,488	366,786	376,243	391,083	399,186	681,243	+110,920	+89,817	+60,684	+69,571	+173,245
Middleborough	750,252	776,004	785,740	836,267	1,471,934	651,846	657,273	707,158	777,421	1,335,607	+98,406	+118,731	+78,582	+58,842	+136,327

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South Hadley	506,554	512,177	490,842	503,860	800,066	410,607	434,910	436,540	461,221	674,899	+95,947	+77,267	+54,302	+42,639	+125,167
Randolph	499,214	494,802	493,015	492,846	838,026	442,864	440,878	430,721	468,226	689,102	+56,350	+53,924	+62,294	+24,620	+148,924
Palmer	524,653	441,732	442,399	462,606	761,607	400,376	357,634	368,599	375,899	612,861	+124,277	+84,098	+73,800	+86,711	+148,746
Bridgewater	450,317	374,077	378,108	367,272	618,483	337,701	330,201	329,727	340,979	524,547	+63,645	+43,876	+48,381	+26,293	+93,936
Chelmsford	540,317	437,649	441,934	469,664	863,503	398,201	386,524	403,604	449,239	778,887	+52,116	+51,125	+38,330	+20,425	+84,616
Rockland	540,827	579,685	538,484	556,998	860,739	492,086	480,576	499,953	521,583	788,491	+48,741	+99,109	+38,531	+35,415	+72,248
Walpole	670,488	633,898	666,176	689,412	1,097,002	556,335	538,727	565,132	624,940	957,230	+114,153	+95,171	+101,044	+64,472	+139,772
Auburn	359,076	340,961	346,475	344,182	583,564	316,866	303,416	306,685	323,868	533,360	+42,210	+37,545	+39,790	+20,314	+50,204
Concord	731,630	727,688	734,168	762,738	1,321,659	662,667	630,535	651,477	683,024	1,104,900	+68,963	+97,153	+82,691	+79,714	+216,759
Ludlow	493,327	447,921	441,590	457,369	686,341	401,217	388,353	397,229	406,701	569,270	+92,110	+59,568	+44,361	+50,668	+111,071
Dracut	384,832	367,839	369,784	367,082	620,314	314,421	319,964	326,816	330,080	569,233	+70,411	+47,875	+42,968	+37,002	+51,081
Somers	451,627	463,032	485,707	490,191	769,039	369,375	393,527	407,191	433,206	608,186	+82,252	+69,505	+78,576	+56,985	+160,913
Falmouth	798,003	790,019	838,881	843,921	1,441,529	679,565	650,790	724,954	714,777	1,102,500	+118,438	+139,229	+113,927	+129,144	+339,029
North Andover	483,615	472,446	477,555	505,061	857,336	416,721	440,399	441,875	484,503	716,736	+66,894	+32,047	+35,680	+21,458	+138,570
Whitman	528,575	532,761	499,950	508,848	901,216	432,532	453,966	454,778	504,482	766,018	+96,043	+78,795	+45,172	+4,366	+135,198
Grafton	379,370	356,602	348,248	355,959	564,581	331,149	329,506	316,163	327,485	492,252	+48,221	+27,096	+32,085	+28,474	+72,329
Millbury	395,294	375,153	404,631	404,282	647,342	327,109	341,244	348,415	387,747	567,256	+68,185	+33,909	+56,216	+16,535	+80,086
Hudson	798,065	811,579	802,598	790,616	1,181,069	646,187	695,515	708,389	715,642	979,029	+142,878	+116,064	+94,209	+74,974	+201,140
Franklin	464,919	469,128	439,393	480,336	753,273	395,720	391,701	408,303	435,520	680,953	+69,199	+77,427	+31,090	+44,816	+72,620
Wareham	520,765	523,630	528,485	548,869	1,022,788	465,480	446,074	491,848	510,809	879,990	+55,285	+77,556	+36,637	+38,600	+142,798
Montague	539,568	499,992	499,054	536,365	823,075	445,887	474,952	476,460	507,613	779,215	+93,681	+25,040	+23,494	+28,752	+44,460
Ware	432,012	430,425	383,222	382,495	631,975	349,712	345,512	334,776	360,168	551,639	+82,300	+57,913	+48,446	+22,327	+80,336
Canton	494,374	475,893	474,539	477,141	819,958	416,000	402,100	421,476	446,558	743,048	+78,365	+73,793	+53,063	+30,583	+76,910
Tewksbury	239,536	239,813	236,197	264,305	435,345	201,837	205,048	215,975	230,006	401,213	+37,609	+36,765	+20,222	+34,299	+34,132
Westborough	301,826	291,645	291,696	303,892	532,958	249,162	257,268	259,878	287,080	495,442	+52,664	+34,377	+31,818	+16,812	+37,516
Mansfield	675,381	656,031	662,658	681,904	900,568	588,117	564,145	553,909	578,048	877,318	+87,264	+91,886	+108,849	+103,856	+113,250
Abington	408,536	429,922	403,888	402,345	620,072	362,288	366,143	399,380	373,809	556,585	+46,248	+63,779	+34,508	+28,536	+63,487
Spencer	356,162	357,240	337,591	360,592	604,728	297,408	297,503	298,045	326,385	528,301	+58,744	+59,737	+39,546	+34,297	+76,427
Foxborough	348,117	326,348	336,943	352,065	620,453	273,899	269,625	280,968	299,903	508,544	+74,218	+56,723	+55,975	+52,162	+111,909
Wilmington	340,533	319,467	316,958	322,021	590,460	266,231	278,399	291,323	299,172	513,477	+44,302	+41,068	+25,635	+22,849	+76,983
Uxbridge	426,272	379,942	376,339	389,937	610,504	329,074	320,727	328,025	334,804	507,431	+97,198	+59,215	+48,314	+55,133	+103,073
Maynard	391,288	362,448	337,519	347,865	623,694	327,211	307,281	323,455	340,134	553,238	+64,077	+55,167	+14,064	+7,731	+70,456
Ipswich	583,662	584,044	571,140	552,189	899,058	450,955	459,021	470,974	502,098	785,396	+132,707	+125,023	+100,166	+50,991	+113,662
Great Barrington	406,798	393,374	392,168	411,752	668,519	366,470	366,600	379,997	389,139	591,821	+40,328	+26,768	+12,171	+22,614	+76,698
Winchendon	412,261	397,084	388,785	366,865	617,977	354,368	362,226	360,609	362,865	552,052	+57,893	+34,858	+28,176	+4,000	+56,925
Longmeadow	494,700	480,266	485,544	490,272	814,845	383,139	374,187	380,914	408,544	619,401	+111,561	+106,079	+104,630	+81,728	+195,444
Easton	304,263	292,465	283,110	289,693	518,410	278,469	271,953	279,202	286,047	465,702	+25,794	+20,512	+3,908	+3,646	+52,708
Monson	275,518	269,975	265,451	273,326	409,645	224,520	217,316	214,328	231,668	358,881	+50,998	+52,659	+49,125	+41,658	+50,764
Seekonk	214,637	200,321	195,491	206,313	392,569	177,125	173,620	174,143	188,795	323,009	+37,512	+26,701	+21,348	+17,518	+69,560
Swansea	271,152	260,508	271,253	272,638	510,356	227,027	240,023	245,518	257,636	442,244	+44,125	+20,485	+25,735	+15,002	+68,112
Wilmington	322,297	330,663	313,797	327,075	592,506	252,468	247,589	261,975	282,560	476,405	+69,829	+83,074	+51,822	+44,515	+116,101
Seituate	574,235	567,448	585,772	583,681	1,004,763	462,282	455,988	475,431	539,276	868,297	+111,953	+111,460	+110,341	+44,405	+136,466
Holden	336,990	322,431	335,174	329,289	686,486	294,883	278,516	285,312	307,154	566,125	+42,107	+43,915	+49,862	+22,135	+120,361
Leicester	271,236	268,976	268,304	302,942	467,466	236,061	238,715	235,502	267,329	403,196	+35,175	+30,261	+32,802	+35,613	+64,450
Orange	388,106	372,556	359,518	365,986	606,221	301,339	307,255	315,959	330,542	540,542	+86,767	+65,301	+43,559	+35,444	+65,679
Oxford	265,408	273,691	290,926	267,548	479,322	223,246	220,093	230,655	252,560	403,823	+42,162	+53,598	+10,271	+15,042	+75,499
Westwood	324,766	324,814	230,554	282,559	534,934	198,020	204,571	213,170	236,620	432,589	+36,746	+30,243	+17,384	+45,930	+102,345
Bourne	356,723	365,751	367,657	385,548	719,960	316,976	313,758	317,606	333,951	568,671	+39,747	+51,993	+49,061	+51,597	+151,289
Ayer	215,914	230,829	221,766	244,198	415,106	191,767	204,002	208,371	218,604	369,279	+24,147	+26,227	+13,395	+25,594	+45,827
Wrentham	187,784	176,670	191,698	195,798	370,383	152,731	152,871	159,087	175,282	309,398	+35,053	+23,799	+32,611	+20,427	+60,985
Bedford	170,030	170,539	164,818	167,451	282,597	148,152	139,104	138,082	153,291	259,006	+21,878	+31,435	+26,796	+14,160	+23,591
Dudley	230,963	217,017	211,891	230,999	437,855	201,937	198,193	199,634	214,658	365,587	+20,026	+18,824	+12,257	+16,341	+72,268

100 Towns \$79,019,400 \$76,855,522 \$77,050,197 \$79,707,602 \$132,324,777 \$66,969,656 \$67,103,230 \$68,494,232 \$72,558,667 \$114,261,476 +\$12,049,744 +\$9,782,292 +\$8,555,965 +\$7,148,935 +\$18,063,301

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

CITIES. (In order of Population, 1950)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
					Maintenance	Interest	Debt Requirements
BOSTON	\$141,949,797.23	\$127,188,038.52	\$4,502,038.59	\$10,259,720.12	89.6	3.2	7.2
WORCESTER	22,654,387.36	20,995,638.44	111,748.92	1,547,000.00	92.7	0.5	6.8
SPRINGFIELD	19,255,609.71	18,057,026.37	303,583.34	895,000.00	93.8	1.6	4.6
CAMBRIDGE	14,510,069.40	14,044,425.75	89,449.55	376,194.10	96.8	0.6	2.6
FALL RIVER	10,467,563.77	10,075,486.55	71,077.22	321,000.00	96.2	0.7	3.1
NEW BEDFORD	10,726,753.22	10,269,029.61	83,723.61	374,000.00	95.7	0.8	3.5
SOMERVILLE	10,884,703.99	10,047,441.44	87,338.00	749,924.55	92.3	0.8	6.9
LYNN	12,073,986.59	11,198,732.18	139,458.95	735,795.46	92.7	1.2	6.1
LOWELL	10,765,942.54	10,243,199.84	71,242.70	451,500.00	95.1	0.7	4.2
QUINCY	9,814,202.37	9,279,755.20	78,917.26	455,529.91	94.6	0.8	4.6
NEWTON	9,933,399.12	9,093,303.63	140,285.55	699,809.94	91.6	1.4	7.0
LAWRENCE	7,237,518.59	6,934,810.37	53,708.22	249,000.00	95.8	0.8	3.4
MEDFORD	7,265,304.42	6,818,411.45	47,346.09	399,546.88	93.8	0.7	5.5
BROCKTON	7,358,196.80	6,939,557.33	39,639.47	379,000.00	94.3	0.5	5.2
MALDEN	6,481,475.71	6,155,449.48	40,219.13	285,807.10	95.0	0.6	4.4
HOLYOKE	7,359,182.03	7,020,610.22	43,739.88	294,831.93	95.4	0.6	4.0
PITTSFIELD	5,592,814.37	5,160,089.57	84,724.80	348,000.00	92.3	1.5	6.2
CHICOPEE	4,333,311.89	4,182,520.01	33,291.88	117,500.00	96.5	0.8	2.7
HAVERHILL	5,388,195.45	5,086,782.45	30,413.00	271,000.00	94.4	0.6	5.0
WALTHAM	4,431,313.77	4,093,113.20	41,460.24	296,740.33	92.4	0.9	6.7
EVERETT	6,160,069.57	5,938,239.30	24,073.58	197,756.69	96.4	0.4	3.2
FITCHBURG	5,038,638.69	4,674,127.99	49,510.70	315,000.00	92.8	1.0	6.2
SALEM	4,586,796.89	4,304,747.44	28,549.45	253,500.00	93.9	0.6	5.5
TAUNTON	4,527,146.68	4,416,851.21	9,795.47	100,500.00	97.6	0.2	2.2
CHELSEA	4,634,681.38	4,429,657.86	58,400.93	146,622.59	95.6	1.2	3.2
REVERE	4,049,438.95	3,709,066.85	36,210.17	304,161.93	91.6	0.9	7.5
NORTHAMPTON	2,012,354.58	1,964,654.35	7,700.23	40,000.00	97.6	0.4	2.0
BEVERLY	2,884,590.82	2,729,759.31	28,831.51	126,000.00	94.6	1.0	4.4
MELROSE	2,421,798.90	2,406,090.21	3,789.12	11,919.57	99.3	0.2	0.5
GLOUCESTER	3,446,932.78	3,065,802.00	42,130.78	339,000.00	89.0	1.2	9.8
LEOMINSTER	2,237,473.68	2,105,198.09	19,275.59	113,000.00	94.1	0.9	5.0
ATTLEBORO	2,275,764.47	2,222,896.91	7,867.56	45,000.00	97.7	0.3	2.0
PEARODY	3,132,552.70	2,900,261.66	26,373.54	205,917.50	92.6	0.8	6.6
NORTH ADAMS	2,182,214.78	2,099,116.50	6,098.28	77,000.00	96.2	0.3	3.5
WESTFIELD	2,526,219.12	2,495,475.37	2,743.75	28,000.00	98.8	0.1	1.1
WOBURN	1,689,933.54	1,631,478.96	7,477.93	50,976.65	96.5	0.5	3.0
GARDNER	1,501,005.09	1,450,646.09	10,359.00	40,000.00	96.6	0.7	2.7
MARLBOROUGH	1,353,778.32	1,261,038.99	7,139.33	85,600.00	93.2	0.5	6.3
NEWBURYPORT	1,432,637.92	1,346,284.42	6,353.50	80,000.00	94.0	0.4	5.6
39 Cities	\$386,577,757.19	\$358,034,815.12	\$6,476,086.82	\$22,066,855.25	92.6	1.7	5.7

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

TOWNS. (In order of Population, 1950)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
					Maintenance	Interest	Debt Requirements
Brookline	\$7,896,836.50	\$7,754,129.17	\$37,639.35	\$105,067.98	98.2	0.5	1.3
Arlington	4,060,709.90	4,020,921.43	7,596.74	32,191.73	99.0	0.2	0.8
Watertown	3,749,543.21	3,649,670.00	13,294.48	86,578.73	97.4	0.3	2.3
Weymouth	2,992,631.09	2,895,420.85	16,254.02	80,956.22	96.8	0.5	2.7
Framingham	2,631,752.27	2,416,508.75	28,243.52	187,000.00	91.8	1.1	7.1
Belmont	3,125,889.10	3,092,431.16	4,701.74	28,756.20	98.9	0.2	0.9
Methuen	1,831,473.43	1,760,257.53	5,839.90	65,376.00	96.1	0.3	3.6
Braintree	2,649,029.93	2,480,497.78	39,602.41	128,929.74	93.6	1.5	4.9
Milton	2,160,925.32	2,004,052.12	13,378.50	143,494.70	92.7	0.6	6.7
Wellesley	2,608,523.42	2,441,826.17	11,852.78	154,844.47	93.6	0.5	5.9
West Springfield	1,861,762.90	1,786,554.28	9,208.62	66,000.00	96.0	0.5	3.5
Natick	1,827,204.64	1,737,777.89	18,076.75	71,350.00	95.1	1.0	3.9
Wakefield	2,263,441.95	2,146,168.87	18,478.74	98,794.34	94.8	0.8	4.4
Winthrop	1,537,562.30	1,520,651.43	3,676.90	13,233.97	98.9	0.2	0.9
Dedham	1,680,619.47	1,610,974.19	7,011.66	62,633.62	95.9	0.4	3.7
Southbridge	1,199,546.89	1,149,555.20	3,991.69	46,000.00	95.8	0.3	3.9
Greenfield	1,600,690.26	1,567,602.59	4,087.67	29,000.00	97.9	0.3	1.8
Saugus	1,152,048.20	1,097,936.74	13,724.00	40,387.46	95.3	1.2	3.5
Lexington	1,661,926.27	1,442,611.35	30,807.28	188,507.64	86.8	1.9	11.3
Norwood	2,038,618.87	1,989,114.57	4,048.37	45,455.93	97.6	0.2	2.2
Needham	1,681,537.94	1,552,584.41	19,008.19	109,945.34	92.3	1.1	6.6
Danvers	1,518,208.34	1,461,430.47	6,777.87	50,000.00	96.3	0.4	3.3
Winchester	1,548,119.96	1,523,289.51	4,550.52	20,279.93	98.4	0.3	1.3
Milford	1,107,823.64	1,087,225.17	4,598.47	16,000.00	98.1	0.4	1.5
Reading	2,190,839.61	2,111,832.39	15,722.77	63,284.45	96.4	0.7	2.9
Marblehead	1,728,438.42	1,617,000.44	23,437.98	88,000.00	93.5	1.4	5.1
Plymouth	1,709,027.53	1,679,145.03	2,882.50	27,000.00	98.2	0.2	1.6
Webster	990,373.46	975,144.62	2,228.84	13,000.00	98.5	0.2	1.3
Stoneham	1,188,623.58	1,096,119.46	7,852.30	84,651.82	92.2	0.7	7.1
Fairhaven	964,977.66	944,117.89	3,259.77	17,600.00	97.9	0.3	1.8
Chilton	1,195,818.83	1,192,283.29	1,535.54	2,000.00	99.7	0.1	0.2
Andover	1,033,608.58	991,219.83	3,388.75	39,000.00	95.9	0.3	3.8
North Attleborough	1,035,845.45	992,102.85	8,742.60	35,000.00	95.8	0.8	3.4
Adams	872,830.52	858,058.46	1,772.06	13,000.00	98.3	0.2	1.5
Athol	960,868.05	948,606.55	1,261.50	11,000.00	98.7	0.1	1.2
Swampscott	1,316,119.91	1,238,274.46	13,203.89	64,641.56	94.1	1.0	4.9
Stoughton	776,189.68	760,693.43	2,609.69	12,886.56	98.0	0.3	1.7
Dartmouth	957,078.01	902,053.67	6,024.34	49,000.00	94.3	0.6	5.1
Billerica	819,313.84	814,678.59	3,635.25	1,000.00	99.4	0.5	0.1
Amherst	691,536.15	632,589.90	11,946.25	47,000.00	91.5	1.7	6.8
Amesbury	1,026,851.69	1,019,450.23	401.46	7,000.00	99.3	1 ¹	0.7
Easthampton	775,261.35	759,735.30	2,526.05	13,000.00	98.0	0.3	1.7
Hingham	1,411,741.70	1,364,397.60	9,244.14	38,099.96	96.6	0.7	2.7
Barnstable	1,285,255.21	1,233,778.33	4,476.88	47,000.00	96.0	0.3	3.7
Shrewsbury	976,072.23	937,270.62	9,801.61	29,000.00	96.0	1.0	3.0
Northbridge	636,326.97	630,548.79	778.18	5,000.00	99.1	0.1	0.8
Agawam	681,243.11	666,878.11	4,365.00	10,000.00	97.9	0.6	1.5
Middleborough	1,335,606.74	1,278,420.16	10,186.58	47,000.00	95.7	0.8	3.5
South Hadley	674,898.48	667,458.48	440.00	7,000.00	98.9	0.1	1.0
Randolph	689,102.45	675,583.25	1,519.20	12,000.00	98.0	0.2	1.8
Palmer	612,861.07	612,861.07	-	-	100.0	-	-

¹ Less than one tenth of one per cent.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population
— Concluded.

TOWNS. (In order of Population, 1950)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
					Maintenance	Interest	Debt Requirements
Bridgewater	524,546.57	500,002.52	5,544.05	19,000.00	95.3	1.1	3.6
Chelmsford	778,886.77	751,162.54	734.66	26,989.57	96.4	0.1	3.5
Rockland	788,490.56	775,038.46	2,452.10	11,000.00	98.3	0.3	1.4
Walpole	957,229.54	905,565.20	6,332.69	45,331.65	94.6	0.7	4.7
Auburn	533,360.35	488,835.87	8,524.48	36,000.00	91.7	1.6	6.7
Concord	1,104,900.52	1,066,081.27	6,319.25	32,500.00	96.5	0.6	2.9
Ludlow	569,269.96	559,803.52	1,466.44	8,000.00	98.3	0.3	1.4
Dracut	569,232.97	568,044.84	188.13	1,000.00	99.8	1	0.2
Somerset	608,185.76	577,565.76	5,620.00	25,000.00	95.0	0.9	4.1
Falmouth	1,102,500.17	1,079,409.32	6,220.85	16,870.00	97.9	0.6	1.5
North Andover	718,766.66	702,494.29	4,272.37	12,000.00	97.7	0.6	1.7
Whitman	766,018.26	757,617.21	901.05	7,500.00	98.9	0.1	1.0
Grafton	492,251.77	491,854.65	397.12	—	99.9	0.1	—
Millbury	567,255.37	555,426.61	828.76	11,000.00	97.9	0.2	1.9
Hudson	979,929.56	922,007.46	3,788.77	54,133.33	94.1	0.4	5.5
Franklin	680,653.48	664,650.82	2,502.66	13,500.00	97.6	0.4	2.0
Wareham	879,989.63	870,705.18	1,284.45	8,000.00	98.9	0.2	0.9
Montague	779,215.17	758,917.03	5,298.14	15,000.00	97.4	0.7	1.9
Ware	551,639.03	541,057.72	1,081.31	9,500.00	98.1	0.2	1.7
Canton	743,047.80	708,650.02	2,559.95	31,837.83	95.4	0.3	4.3
Tewksbury	401,213.20	380,705.70	1,507.50	19,000.00	94.9	0.4	4.7
Westborough	495,442.04	476,484.03	2,958.01	16,000.00	96.2	0.6	3.2
Mansfield	877,318.12	861,944.37	3,373.75	12,000.00	98.2	0.4	1.4
Abington	556,584.36	537,872.48	2,711.88	16,000.00	96.6	0.5	2.9
Spencer	528,300.56	518,971.72	1,328.84	8,000.00	98.2	0.3	1.5
Foxborough	508,544.13	497,856.63	687.50	10,000.00	97.9	0.1	2.0
Wilmington	513,476.32	482,271.62	7,704.70	23,500.00	93.9	1.5	4.6
Uxbridge	507,430.90	490,112.25	2,068.65	15,250.00	96.6	0.4	3.0
Maynard	553,237.80	537,206.33	2,031.47	14,000.00	97.1	0.4	2.5
Ipswich	785,395.96	767,178.81	1,617.15	16,600.00	97.7	0.2	2.1
Great Barrington	591,821.50	577,632.09	2,689.41	11,500.00	97.6	0.5	1.9
Winchendon	552,052.23	540,473.78	3,078.45	8,500.00	97.9	0.6	1.5
Longmeadow	619,401.01	607,180.86	1,220.15	11,000.00	98.0	0.2	1.8
Easton	465,702.22	455,468.75	733.47	9,500.00	97.8	0.2	2.0
Monson	358,880.99	356,379.85	501.14	2,000.00	99.3	0.1	0.6
Seekonk	323,008.84	323,008.84	—	—	100.0	—	—
Swansea	442,244.22	436,703.15	541.07	5,000.00	98.8	0.1	1.1
Williamstown	476,404.34	461,143.09	4,261.25	11,000.00	96.8	0.9	2.3
Seituate	868,296.69	770,825.31	26,221.38	71,250.00	88.8	3.0	8.2
Holden	566,124.83	558,438.54	6,186.29	1,500.00	98.6	1.1	0.3
Leicester	403,195.81	397,882.27	1,313.54	4,000.00	98.7	0.3	1.0
Orange	540,542.19	540,315.80	226.39	—	100.0	1	—
Oxford	403,822.81	397,661.60	4,161.21	2,000.00	98.5	1.0	0.5
Westwood	432,589.12	396,208.02	7,335.70	29,045.40	91.6	1.7	6.7
Bourne	568,671.38	568,671.38	—	—	100.0	—	—
Ayer	369,278.62	340,709.99	5,068.63	23,500.00	92.2	1.4	6.4
Wrentham	309,397.82	300,302.82	1,095.00	8,000.00	97.1	0.3	2.6
Bedford	259,005.67	239,163.17	1,842.50	18,000.00	92.3	0.7	7.0
Dudley	365,587.12	345,910.37	4,476.75	15,200.00	94.6	1.2	4.2
100 Towns	\$114,261,476.78	\$110,199,068.34	\$642,952.31	\$3,419,456.13	96.4	0.6	3.0

¹ Less than one-tenth of one per cent.

Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1945 and 1949.

CITIES. (In order of Population, 1950)	VALUATION				REVENUE FOR CURRENT CHARGES				CURRENT CHARGES AGAINST REVENUE			
	1945	1949	Increase or Decrease in 1949 over 1945	Percent- age of Increase or Decrease	1945	1949	Increase or Decrease in 1949 over 1945	Percent- age of Increase or Decrease	1945	1949	Increase or Decrease in 1949 over 1945	Percent- age of Increase or Decrease
BOSTON	\$1,489,655,127	\$1,663,707,261	+\$174,052,134	+11.7	\$90,947,252	\$128,868,069	+\$37,920,817	+41.7	\$87,891,623	\$141,949,797	+\$54,058,174	+61.5
WORCESTER	270,098,417	324,323,797	+54,225,380	+20.1	16,623,483	22,970,654	+6,347,171	+38.2	15,934,204	22,654,387	+6,720,183	+42.2
SPRINGFIELD	258,466,275	300,272,020	+41,805,745	+16.2	13,631,300	20,684,258	+7,052,958	+51.7	12,633,737	19,255,610	+6,621,873	+52.4
CAMBRIDGE	173,371,316	214,507,751	+41,136,435	+23.7	9,776,716	14,214,462	+4,437,746	+45.4	9,369,798	14,510,069	+5,140,271	+54.9
FALL RIVER	112,503,273	131,109,900	+18,606,627	+16.5	7,238,876	10,898,317	+3,659,441	+50.6	6,882,682	10,467,564	+3,584,882	+52.2
NEW BEDFORD	101,338,324	125,819,259	+24,480,935	+24.2	7,744,155	11,544,693	+3,800,538	+49.1	7,531,825	10,726,753	+3,194,928	+42.4
SOMERVILLE	119,215,336	139,300,975	+20,085,639	+16.8	6,634,291	10,379,960	+3,745,669	+56.5	6,658,763	10,884,704	+4,225,941	+63.5
LYNN	133,704,248	144,667,957	+10,963,709	+8.2	7,671,726	12,161,882	+4,490,156	+58.5	7,172,768	12,073,987	+4,901,219	+68.3
LOWELL	95,800,177	113,635,737	+17,835,560	+18.6	7,268,321	11,147,554	+3,879,233	+53.3	7,071,586	10,765,942	+3,694,356	+52.2
QUINCY	133,041,128	154,636,749	+21,595,621	+16.2	6,477,603	10,392,318	+3,914,715	+60.4	6,193,145	9,814,202	+3,621,057	+58.5
NEWTON	171,941,026	211,015,202	+39,074,176	+22.7	6,529,605	10,698,468	+4,168,863	+63.8	6,403,744	9,933,399	+3,529,655	+55.1
LAWRENCE	85,276,164	95,267,994	+9,991,830	+11.7	5,207,601	7,412,659	+2,205,058	+42.3	5,018,148	7,237,519	+2,219,371	+44.2
MEDFORD	79,408,396	95,663,523	+16,255,127	+20.5	4,411,691	7,340,285	+2,928,594	+66.4	4,375,574	7,265,305	+2,889,731	+66.0
BROCKTON	72,650,964	84,930,085	+12,279,121	+16.9	5,016,391	7,885,305	+2,868,914	+57.2	5,036,917	7,358,197	+2,321,280	+46.1
MALDEN	70,461,618	83,573,020	+13,111,402	+18.6	4,235,578	6,190,434	+1,954,856	+46.2	4,082,279	6,481,476	+2,399,197	+58.8
HOLYOKE	72,693,587	82,984,780	+10,291,193	+14.2	5,561,153	8,075,068	+2,513,915	+45.2	5,124,078	7,359,182	+2,235,104	+43.6
PITTSFIELD	62,345,198	103,079,647	+40,734,449	+65.3	3,349,103	6,032,215	+2,683,112	+80.1	3,016,998	5,592,814	+2,575,816	+85.4
CHICOPEE	40,978,722	51,298,372	+10,319,650	+25.2	3,162,733	4,638,800	+1,476,067	+46.5	2,986,620	4,333,312	+1,346,692	+45.1
HAVERHILL	50,290,633	61,988,331	+11,697,698	+23.3	3,679,998	5,700,557	+2,020,559	+54.9	3,582,687	5,388,196	+1,805,509	+50.4
WALTHAM	53,736,372	67,999,013	+14,262,641	+26.4	2,986,591	5,151,428	+2,164,837	+72.5	2,756,271	4,431,314	+1,675,043	+60.8
EVERETT	81,724,417	99,218,920	+17,494,503	+21.4	3,795,654	5,966,599	+2,170,945	+57.2	3,581,132	6,160,070	+2,578,938	+72.0
FITCHBURG	50,212,356	63,075,669	+12,863,313	+25.6	3,236,128	5,476,194	+2,240,066	+69.2	3,194,583	5,038,638	+1,844,055	+57.7
SALEM	55,403,899	60,930,885	+5,526,986	+10.0	3,180,300	4,892,485	+1,712,185	+53.8	2,984,593	4,586,797	+1,602,204	+53.7
TAUNTON	32,442,914	41,113,449	+8,670,535	+26.7	3,457,744	5,095,117	+1,637,373	+47.4	3,059,331	4,527,147	+1,467,816	+48.0
CHELSEA	42,868,967	46,617,735	+3,748,768	+8.7	3,155,470	4,534,550	+1,379,080	+43.7	2,852,904	4,634,682	+1,781,778	+62.5
REVERE	39,819,761	46,657,838	+6,838,077	+17.2	2,609,319	3,724,031	+1,114,713	+42.7	2,630,555	4,049,439	+1,418,884	+53.9
NORTHAMPTON	26,346,565	32,322,581	+5,976,016	+22.7	1,489,541	2,363,364	+873,823	+58.7	1,458,093	2,012,354	+554,261	+38.0
BEVERLY	39,271,383	44,621,289	+5,349,906	+13.6	2,124,459	3,156,166	+1,031,707	+48.6	1,971,113	2,884,591	+913,478	+46.3
MELROSE	40,106,820	45,985,387	+5,878,567	+14.7	1,704,483	2,838,771	+1,134,288	+66.5	1,581,277	2,421,799	+840,522	+53.2
GLOUCESTER	40,144,606	47,998,421	+7,853,815	+19.6	2,346,469	3,685,934	+1,339,465	+57.1	2,220,622	3,446,933	+1,226,311	+55.2
LEOMINSTER	22,881,291	28,938,359	+6,057,068	+26.6	1,555,752	2,522,106	+966,354	+62.1	1,549,420	2,237,473	+688,053	+44.4
ATTLEBORO	29,875,765	36,834,355	+6,958,590	+23.3	1,481,536	2,479,224	+997,688	+67.3	1,358,066	2,275,764	+917,698	+67.5
PEABODY	21,725,730	27,499,647	+5,773,917	+26.6	2,134,748	3,338,492	+1,203,744	+56.4	2,009,125	3,132,553	+1,123,428	+55.9
NORTH ADAMS	20,941,884	24,035,157	+3,113,273	+14.9	1,488,410	2,299,813	+811,403	+54.5	1,356,903	2,182,215	+825,312	+60.8
WESTFIELD	20,497,154	26,394,461	+5,897,307	+28.6	1,838,393	2,778,139	+939,746	+51.1	1,717,830	2,526,219	+808,389	+47.1
WOBURN	21,003,023	25,935,842	+4,922,819	+23.4	1,211,378	1,805,972	+594,594	+49.1	1,209,938	1,689,933	+479,995	+39.7
GARDNER	21,743,359	25,822,760	+4,079,401	+18.8	989,499	1,699,919	+710,420	+71.8	943,763	1,501,005	+557,242	+59.0
MARLBOROUGH	15,434,691	17,809,901	+2,375,210	+15.4	1,035,601	1,441,486	+405,885	+39.2	968,683	1,353,778	+385,095	+39.8
NEWBURYPORT	12,823,383	14,685,183	+1,861,800	+14.5	982,351	1,495,162	+512,811	+52.2	914,368	1,432,638	+518,270	+56.7
39 Cities	\$4,282,244,269	\$5,006,179,212	\$723,934,943	+16.9	\$257,971,402	\$383,980,911	+\$126,009,509	+48.8	\$247,286,286	\$386,577,757	+\$139,291,471	+56.3

*Aggregate Municipal Indebtedness — Comparisons for 1910, 1944, 1945 and 1949.
All Municipalities.*

CLASSIFICATION.	1910	1944	1945	1949
General debt	\$172,449,046	\$118,610,637	\$100,273,599	\$180,865,773
Public service enterprise debt	66,118,553	93,001,101	105,743,686	124,415,837
Total gross funded or fixed debt	\$238,567,599	\$211,611,738	\$206,017,285	\$305,281,610
Sinking funds deducted	70,021,484	22,770,440	36,794,439	77,274,571
Net funded or fixed debt	\$168,546,115	\$188,841,298	\$169,222,846	\$228,007,039
To which may be added:—				
Tax title loans	—	3,214,498	883,680	—
Revenue and other temporary loans	9,139,691	18,959,313	16,800,213	22,258,429
TOTALS	\$177,685,806	\$211,015,109	\$186,906,739	\$250,265,468

Cities.

General debt	\$156,308,327	\$105,830,125	\$89,542,705	\$140,412,868
Public service enterprise debt	50,965,550	86,265,200	99,364,000	109,240,000
Total gross funded or fixed debt	\$207,273,877	\$192,095,325	\$188,906,705	\$249,652,868
Sinking funds deducted	66,843,242	22,756,057	36,779,839	77,274,571
Net funded or fixed debt	\$140,430,635	\$169,339,268	\$152,126,866	\$172,378,297
To which may be added:—				
Tax title loans	—	3,008,652	744,129	—
Revenue and other temporary loans	6,491,302	17,570,801	15,822,421	20,713,214
TOTALS	\$146,921,937	\$189,918,721	\$168,693,416	\$193,091,511

Towns Over 5,000 Population.

General debt	\$12,872,337	\$9,906,027	\$8,215,894	\$28,433,780
Public service enterprise debt	12,071,146	3,311,026	2,981,876	8,048,000
Total gross funded or fixed debt	\$24,943,483	\$13,217,053	\$11,197,770	\$36,481,780
Sinking funds deducted	2,646,536	14,383	14,600	—
Net funded or fixed debt	\$22,296,947	\$13,202,670	\$11,183,170	\$36,481,780
To which may be added:—				
Tax title loans	—	199,725	137,630	—
Revenue and other temporary loans	1,873,512	1,034,374	740,183	819,413
TOTALS	\$24,170,459	\$14,436,769	\$12,060,983	\$37,301,193

Towns Under 5,000 Population.

General debt	\$3,268,382	\$2,874,485	\$2,515,000	\$12,019,125
Public service enterprise debt	3,081,857	3,424,875	3,397,810	7,127,837
Total gross funded or fixed debt	\$6,350,239	\$6,299,360	\$5,912,810	\$19,146,962
Sinking funds deducted	531,706	—	—	—
Net funded or fixed debt	\$5,818,533	\$6,299,360	\$5,912,810	\$19,146,962
To which may be added:—				
Tax title loans	—	6,121	1,921	—
Revenue and other temporary loans	774,877	354,138	237,609	725,802
TOTALS	\$6,593,410	\$6,659,619	\$6,152,340	\$19,872,764

*Aggregate Municipal Indebtedness—General and Enterprise Debt.
All Municipalities.*

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,135,221	53,506,681	122,628,540	2.89	69,978,830	18,116,489	51,862,341	1.22
1913	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924	233,067,625	47,722,840	185,344,785	2.94	77,748,210	16,396,618	61,351,592	0.97
1925	240,108,055	46,600,874	193,507,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926	246,295,943	45,817,796	200,478,147	2.90	85,449,359	16,066,021	69,383,338	1.01
1927	246,536,915	43,606,930	202,929,985	2.86	91,233,823	15,132,214	76,101,609	1.07
1928	246,151,623	41,682,711	204,468,912	2.85	92,511,158	15,029,824	77,481,334	1.08
1929	243,407,506	37,393,964	206,073,542	2.75	92,577,572	14,519,312	78,058,260	1.04
1930	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1931	255,488,325	32,701,685	222,786,640	2.99	108,929,703	15,065,720	93,863,983	1.26
1932	243,062,855	29,277,765	213,785,090	2.97	112,967,093	14,859,793	98,107,300	1.36
1933	239,258,131	26,898,774	212,359,357	3.07	114,160,911	15,229,581	98,931,330	1.43
1934	228,867,674	25,911,284	202,956,390	3.00	114,842,272	15,408,101	99,434,171	1.47
1935	223,139,865	22,283,797	200,856,068	3.00	112,697,546	14,860,927	97,836,619	1.46
1936	216,145,220	18,357,791	197,787,429	2.98	109,510,875	13,474,863	96,036,012	1.45
1937	204,021,195	15,928,884	188,092,311	2.90	106,912,755	13,113,324	93,799,431	1.44
1938	215,749,767	14,600,287	201,149,480	3.12	106,173,301	13,950,866	92,222,435	1.43
1939	209,087,506	12,067,070	197,020,436	3.08	104,596,635	14,991,101	89,605,534	1.40
1940	198,741,991	11,153,957	187,588,034	2.94	103,007,984	16,143,184	86,864,800	1.36
1941	187,246,219	10,932,516	176,313,703	2.75	102,508,576	16,944,653	85,563,923	1.34
1942	169,500,897	10,026,757	159,474,140	2.49	99,994,752	17,369,983	82,624,769	1.29
1943	143,901,632	9,318,422	134,583,210	2.13	96,308,986	17,453,199	78,855,787	1.25
1944	118,610,637	4,742,372	113,868,265	1.81	93,001,101	18,028,068	74,973,033	1.19
1945	100,273,599	2,933,728	97,339,871	1.54	105,743,686	33,860,711	71,882,975	1.14
1946	100,449,719	2,513,680	97,936,039	1.51	106,084,261	33,916,409	72,167,852	1.11
1947	113,435,152	2,311,799	111,123,353	1.62	109,688,215	33,927,121	75,761,094	1.11
1948	135,547,568	2,237,974	133,309,594	1.86	115,764,558	33,994,934	82,369,624	1.15
1949	180,865,773	2,223,652	178,642,121	2.36	124,415,837	75,050,919	49,364,918	0.65

Cities.

1910	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,575	119,169,700	3.29	67,964,700	17,756,911	50,207,789	1.38
1917	171,888,289	53,773,394	118,114,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,567	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924	199,875,880	46,951,116	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
1925	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,936,237	56,130,938	1.14
1926	209,109,359	45,091,379	164,017,980	3.22	75,133,725	15,006,937	60,126,788	1.18
1927	207,419,016	42,874,311	164,544,705	3.17	79,722,125	14,201,387	65,520,738	1.26
1928	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,925	1.28
1929	202,575,636	36,819,904	165,755,732	3.07	82,072,650	14,083,741	67,988,909	1.26
1930	210,003,816	34,950,291	175,053,525	3.23	88,171,100	14,291,408	73,879,692	1.36
1931	212,895,806	32,411,378	180,484,428	3.41	96,153,650	14,763,138	81,390,512	1.54
1932	204,076,099	29,047,054	175,029,045	3.44	101,028,100	14,565,755	86,462,345	1.70
1933	203,619,545	26,699,162	176,920,383	3.65	103,356,100	15,065,888	88,290,212	1.82
1934	194,780,925	25,704,258	169,076,667	3.59	104,118,350	15,291,868	88,826,482	1.89
1935	190,877,205	22,066,936	168,810,269	3.63	102,405,100	14,786,087	87,619,013	1.89
1936	185,285,600	18,236,991	167,048,609	3.64	99,664,850	13,400,909	86,263,941	1.88
1937	174,900,979	15,809,800	159,091,179	3.56	97,611,100	13,040,825	84,570,275	1.89
1938	185,033,778	14,511,699	170,522,079	3.86	97,060,100	13,913,570	83,146,530	1.88
1939	181,163,150	12,029,333	169,133,817	3.87	95,636,300	14,971,101	80,665,199	1.85
1940	174,116,654	11,179,982	162,936,672	3.78	94,668,600	16,143,184	78,525,416	1.82
1941	165,017,097	10,908,788	154,108,309	3.56	93,811,525	16,944,653	76,866,872	1.78
1942	150,760,520	10,002,772	140,757,748	3.26	91,770,731	17,369,983	74,400,748	1.73
1943	128,509,795	9,304,278	119,205,517	2.80	88,946,200	17,453,199	71,493,001	2.09
1944	105,830,125	4,727,989	101,102,136	2.39	86,265,200	18,028,068	68,237,132	1.61
1945	89,542,705	2,919,128	86,623,577	2.02	99,364,000	33,860,711	65,503,289	1.53
1946	89,173,785	2,513,680	86,660,105	1.98	97,723,850	33,916,409	63,807,441	1.46
1947	98,833,735	2,311,799	96,521,936	2.09	99,397,000	33,927,121	65,469,879	1.42
1948	108,516,198	2,237,974	106,278,224	2.22	103,354,000	33,994,934	69,959,066	1.46
1949	140,412,868	2,223,652	138,189,216	2.76	109,240,000	75,050,919	34,189,081	0.68

Aggregate Municipal Indebtedness—General and Enterprise Debt—Concluded.

Towns Over 5,000 Population.

Years.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925	28,249,890	738,263	27,511,627	2.37	7,787,547	939,102	6,848,445	0.59
1926	30,603,220	692,787	29,910,433	2.43	7,980,381	873,151	7,107,230	0.58
1927	32,076,122	713,296	31,362,826	2.44	7,962,514	756,852	7,205,662	0.56
1928	32,030,093	564,701	31,465,392	2.36	7,495,093	489,860	7,005,233	0.52
1929	33,675,676	494,355	33,181,321	2.27	7,392,772	341,679	7,051,093	0.48
1930	34,743,905	297,304	34,446,601	2.28	7,530,890	234,154	7,296,736	0.48
1931	34,857,346	290,307	34,567,039	2.29	7,700,045	222,291	7,477,754	0.49
1932	32,147,434	230,711	31,916,723	2.15	7,146,708	219,751	6,926,957	0.47
1933	29,434,220	199,612	29,234,608	2.02	6,402,261	163,693	6,238,568	0.43
1934	28,833,181	207,026	28,626,155	1.94	6,295,797	116,233	6,179,564	0.42
1935	27,054,420	216,861	26,837,559	1.82	5,959,756	74,840	5,884,916	0.40
1936	25,472,759	120,800	25,351,959	1.72	5,445,665	73,954	5,371,711	0.36
1937	23,996,048	118,884	23,877,164	1.64	5,134,175	72,499	5,061,676	0.35
1938	24,862,829	88,588	24,774,241	1.69	4,969,711	37,296	4,932,415	0.34
1939	22,288,353	37,737	22,250,616	1.52	4,643,629	20,000	4,623,629	0.32
1940	19,464,777	35,975	19,428,802	1.32	4,255,889	-	4,255,889	0.29
1941	17,215,897	23,728	17,192,169	1.15	4,725,561	-	4,725,561	0.32
1942	14,430,317	23,985	14,406,332	0.97	4,250,726	-	4,250,726	0.28
1943	11,989,277	14,144	11,975,133	0.79	3,882,676	-	3,882,676	0.26
1944	9,906,027	14,383	9,891,644	0.66	3,311,026	-	3,311,026	0.22
1945	8,215,894	14,600	8,201,294	0.55	2,981,876	-	2,981,876	0.20
1946	8,939,780	-	8,939,780	0.59	3,763,476	-	3,763,476	0.25
1947	12,167,502	-	12,167,502	0.75	5,073,202	-	5,073,202	0.31
1948	19,600,500	-	19,600,500	1.13	6,016,546	-	6,016,546	0.35
1949	28,433,780	-	28,433,780	1.53	8,048,000	-	8,048,000	0.43

Towns Under 5,000 Population.

Years.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926	6,583,364	33,630	6,549,734	1.11	2,535,253	185,933	2,349,320	0.40
1927	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928	7,330,174	18,466	7,311,708	1.18	3,555,065	88,889	3,466,176	0.56
1929	7,156,194	19,705	7,136,489	1.14	3,112,150	93,892	3,018,258	0.48
1930	7,318,339	20,000	7,298,339	1.15	3,811,503	76,289	3,735,214	0.59
1931	7,735,173	-	7,735,173	1.21	5,076,008	80,291	4,995,717	0.78
1932	6,839,322	-	6,839,322	1.08	4,792,285	74,287	4,717,998	0.75
1933	6,204,366	-	6,204,366	1.00	4,402,550	-	4,402,550	0.71
1934	5,253,568	-	5,253,568	0.92	4,428,125	-	4,428,125	0.77
1935	5,208,240	-	5,208,240	0.91	4,332,690	-	4,332,690	0.76
1936	5,386,861	-	5,386,861	0.94	4,400,360	-	4,400,360	0.77
1937	5,124,168	-	5,124,168	0.90	4,167,480	-	4,167,480	0.74
1938	5,853,160	-	5,853,160	1.03	4,143,490	-	4,143,490	0.73
1939	5,636,003	-	5,636,003	0.98	4,316,706	-	4,316,706	0.75
1940	5,160,560	-	5,160,560	0.89	4,083,495	-	4,083,495	0.70
1941	5,013,225	-	5,013,225	0.85	3,971,490	-	3,971,490	0.67
1942	4,310,060	-	4,310,060	0.72	3,973,295	-	3,973,295	0.67
1943	3,402,560	-	3,402,560	0.60	3,480,110	-	3,480,110	0.62
1944	2,874,485	-	2,874,485	0.51	3,424,875	-	3,424,875	0.61
1945	2,515,000	-	2,515,000	0.45	3,397,810	-	3,397,810	0.61
1946	2,336,154	-	2,336,154	0.41	4,596,935	-	4,596,935	0.80
1947	2,433,915	-	2,433,915	0.39	5,218,013	-	5,218,013	0.84
1948	7,430,870	-	7,430,870	1.11	6,394,012	-	6,394,012	0.96
1949	12,019,125	-	12,019,125	1.67	7,127,837	-	7,127,837	0.99

Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910	\$3,907,892,598	-	\$168,546,115	-	-	-	4.31
1911	4,077,235,263	\$169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917	4,538,998,071	423,239,937	194,483,095	11,818,128	18.5	10.9	4.28
1918	4,738,976,589	199,978,518	185,623,247	8,859,848	4.4	14.6	3.92
1919	4,903,776,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927	7,086,001,958	175,448,656	279,031,594	8,970,109	2.5	3.3	3.94
1928	7,171,178,741	85,176,783	281,950,246	2,918,652	1.2	1.0	3.93
1929	7,489,667,060	318,488,319	284,131,802	2,181,556	4.4	0.8	3.79
1930	7,563,793,886	74,126,826	301,710,107	17,578,305	1.0	6.2	3.99
1931	7,442,709,478	121,084,408	316,650,623	14,940,516	11.6	5.0	4.25
1932	7,209,928,247	232,781,231	311,892,390	14,758,233	13.1	11.5	4.33
1933	6,911,819,125	298,108,822	311,290,687	1,601,703	14.1	10.2	4.50
1934	6,757,019,988	154,799,437	302,390,561	18,900,126	12.2	12.9	4.48
1935	6,690,844,592	166,175,396	298,692,687	13,697,874	11.0	11.2	4.46
1936	6,642,563,514	148,281,078	293,823,441	14,869,246	10.7	11.6	4.42
1937	6,489,900,278	152,663,236	281,891,942	11,931,499	12.3	14.1	4.34
1938	6,454,408,460	135,491,818	293,371,915	11,479,973	10.5	4.1	4.55
1939	6,403,680,965	150,727,495	286,625,970	16,745,945	10.8	12.3	4.48
1940	6,371,829,918	131,851,047	274,452,834	12,173,136	10.5	14.2	4.31
1941	6,409,261,361	37,431,443	261,877,626	12,575,208	0.6	14.6	4.09
1942	6,398,306,050	110,955,311	242,098,909	19,778,717	10.2	17.6	3.78
1943	6,327,272,324	71,033,726	213,438,997	28,659,912	11.1	11.8	3.37
1944	6,290,786,206	36,486,118	188,841,298	24,597,699	10.6	11.5	3.00
1945	6,328,836,936	38,050,730	169,222,846	19,618,452	0.6	10.4	2.67
1946	6,491,971,971	163,135,035	170,103,891	881,045	2.6	0.5	2.62
1947	6,851,587,121	359,615,150	186,884,448	16,780,557	5.5	9.9	2.73
1948	7,185,410,411	333,823,290	215,679,218	28,794,770	4.9	15.4	3.00
1949	7,584,248,785	398,838,374	228,007,040	12,327,822	5.6	5.7	3.01

¹ Decrease.

Net Debt, January 1, 1949, and Ratio of Net Debt to Valuation: Cities.

CITIES.	Population, 1945	Valuation, 1948 including Motor Vehicles	NET DEBT, JANUARY 1, 1949						RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT				Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Tax Title Debt	Total						
ATTLEBORO .	22,375	\$34,483,978	\$180,000.00	\$31,500.00	-	\$211,500.00	\$139,000.00	\$350,500.00	0.62	-	0.40	1.02
BEVERLY .	26,814	42,974,729	887,000.00	385,000.00	-	1,272,000.00	90,000.00	1,362,000.00	2.96	-	0.21	3.17
BOSTON .	766,386	1,621,762,886	25,261,362.65	18,501,500.00	-	43,762,862.65	54,382,565.64	98,145,428.29	2.70	-	3.35	6.05
BROCKTON .	65,202	81,194,210	902,000.00	329,000.00	-	1,231,000.00	352,000.00	1,583,000.00	1.52	-	0.43	1.95
CAMBRIDGE .	111,124	206,985,312	952,500.00	1,116,500.00	-	2,069,000.00	214,000.00	2,283,000.00	1.00	-	0.10	1.10
CHELSEA .	39,940	46,288,638	245,000.00	499,663.22	-	744,663.22	75,000.00	819,663.22	1.61	-	0.16	1.77
CHICOPEE .	44,626	47,486,127	300,000.00	138,000.00	-	438,000.00	732,000.00	1,170,000.00	0.92	-	1.54	2.46
EVERETT .	48,553	93,981,969	426,000.00	134,000.00	-	560,000.00	27,000.00	587,000.00	0.59	-	0.03	0.62
FALL RIVER .	115,062	129,110,594	1,920,000.00	474,000.00	-	2,394,000.00	114,000.00	2,508,000.00	1.85	-	0.09	1.94
FITCHBURG .	43,770	60,355,608	965,000.00	1,404,000.00	-	2,369,000.00	277,000.00	2,646,000.00	3.92	-	0.46	4.38
GARDNER .	20,245	24,624,652	367,000.00	100,000.00	-	467,000.00	18,000.00	485,000.00	1.90	-	0.07	1.97
GLOUCESTER .	24,862	46,382,124	686,000.00	1,160,000.00	-	1,846,000.00	247,000.00	2,093,000.00	3.98	-	0.53	4.51
HAVERTHILL .	46,162	57,149,269	607,000.00	241,000.00	-	848,000.00	432,000.00	1,280,000.00	1.48	-	0.76	2.24
HOLYOKE .	53,775	79,114,871	856,705.87	556,000.00	-	1,412,705.87	722,000.00	2,134,705.87	1.79	-	0.91	2.70
LAWRENCE .	85,603	92,408,686	98,000.00	1,668,000.00	-	1,766,000.00	210,000.00	1,976,000.00	1.91	-	0.23	2.14
LEOMINSTER .	23,549	27,095,744	494,000.00	1,000.00	-	495,000.00	239,000.00	734,000.00	1.83	-	0.88	2.71
LOWELL .	101,229	106,138,642	897,500.00	609,000.00	-	1,506,500.00	307,000.00	1,813,500.00	1.42	-	0.29	1.71
LYNN .	105,153	141,987,833	3,184,000.00	1,812,000.00	-	4,996,000.00	173,000.00	5,169,000.00	3.52	-	0.12	3.64
MALDEN .	59,567	79,877,255	764,000.00	588,000.00	-	1,352,000.00	-	1,352,000.00	1.69	-	-	1.69
MARLBOROUGH .	15,680	17,080,731	322,000.00	62,600.00	-	384,600.00	40,000.00	424,600.00	2.25	-	0.24	2.49
MEDFORD .	67,071	91,873,229	1,234,000.00	522,000.00	-	1,756,000.00	163,000.00	1,919,000.00	1.91	-	0.18	2.09
MELROSE .	27,971	43,887,862	-	-	-	-	-	-	-	-	-	-
NEW BEDFORD .	110,308	122,165,306	249,734.93	481,000.00	-	730,734.93	760,000.00	1,490,734.93	0.60	-	0.62	1.22
NEWBURYPORT .	14,079	14,244,761	126,000.00	137,000.00	-	263,000.00	61,000.00	324,000.00	1.84	-	0.43	2.27
NEWTON .	77,257	195,234,192	3,730,000.00	2,032,000.00	-	5,762,000.00	272,000.00	6,034,000.00	2.95	-	0.14	3.09
NORTH ADAMS .	22,230	23,403,110	219,000.00	75,000.00	-	294,000.00	20,000.00	314,000.00	1.26	-	0.08	1.34
NORTHAMPTON .	24,977	30,351,976	12,000.00	313,000.00	-	325,000.00	57,000.00	382,000.00	1.07	-	0.19	1.26
PEABODY .	22,303	25,818,545	193,417.50	59,000.00	-	252,417.50	1,286,500.00	1,538,917.50	0.98	-	4.98	5.96
PITTSFIELD .	53,560	70,729,958	601,000.00	1,288,000.00	-	1,889,000.00	2,923,000.00	4,812,000.00	2.67	-	4.13	6.80
QUINCY .	82,084	148,769,247	2,291,000.00	1,051,000.00	-	3,342,000.00	-	3,342,000.00	2.25	-	-	2.25
REVERE .	35,687	44,218,092	\$47,740.00	492,000.00	-	1,339,740.00	62,000.00	1,401,740.00	3.03	-	0.14	3.17
SALEM .	42,833	59,135,304	363,000.00	754,000.00	-	1,117,000.00	197,500.00	1,314,500.00	1.89	-	0.33	2.22
SOMERVILLE .	105,883	146,562,936	1,772,500.00	1,198,000.00	-	2,970,500.00	97,000.00	3,067,500.00	2.03	-	0.06	2.09
SPRINGFIELD .	159,896	287,969,180	1,480,008.00	3,589,992.00	-	5,070,000.00	3,643,000.00	8,713,000.00	1.76	-	1.27	3.03
TAUNTON .	38,612	38,707,889	209,000.00	121,000.00	-	330,000.00	33,500.00	363,500.00	0.85	-	0.09	0.94
WALTHAM .	43,577	61,778,594	1,065,000.00	198,000.00	-	1,263,000.00	209,000.00	1,472,000.00	2.04	-	0.34	2.38
WESTFIELD .	19,956	24,816,008	1,000.00	46,000.00	-	47,000.00	58,000.00	105,000.00	0.19	-	0.23	0.42
WOBURN .	19,886	24,552,618	3,000.00	112,000.00	-	115,000.00	43,000.00	158,000.00	0.47	-	0.17	0.64
WORCESTER .	198,741	299,480,848	5,087,000.00	4,290,000.00	-	9,377,000.00	1,192,000.00	10,569,000.00	3.13	-	0.40	3.53
39 Cities	2,986,588	\$4,790,183,513	\$59,799,468.95	\$46,569,755.22	-	\$106,369,224.17	\$69,868,065.64	\$176,237,289.81	2.22	-	1.46	3.68

Net Debt, January 1, 1949, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.

Towns (Over 5,000 Population)	Population, 1945	Valuation, 1948 including Motor Vehicles	NET DEBT, JANUARY 1, 1949						RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT				Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Tax Title Debt	Total						
Abington	6,374	\$6,433,213	\$71,409.00	\$27,591.00	-	\$99,000.00	\$18,000.00	\$117,000.00	1.54	-	0.28	1.82
Adams	12,724	11,742,402	23,500.00	10,000.00	-	33,500.00	-	33,500.00	0.29	-	-	0.29
Agawam	8,420	12,411,606	30,000.00	-	-	30,000.00	-	30,000.00	0.24	-	-	0.24
Amesbury	10,824	10,745,307	12,000.00	-	-	12,000.00	6,000.00	18,000.00	0.11	-	0.06	0.17
Amherst	7,089	11,442,294	172,000.00	225,000.00	-	397,000.00	460,000.00	857,000.00	3.47	-	4.02	7.49
Andover	11,920	20,494,109	28,000.00	100,000.00	-	128,000.00	30,000.00	158,000.00	0.62	-	0.15	0.77
Arlington	43,515	62,850,973	205,000.00	-	-	205,000.00	-	205,000.00	0.33	-	-	0.33
Athol	11,804	11,942,961	-	50,000.00	-	50,000.00	2,000.00	52,000.00	0.42	-	0.02	0.44
Auburn	7,865	8,303,393	119,000.00	272,000.00	-	391,000.00	-	391,000.00	4.71	-	-	4.71
Barnstable	8,647	34,017,912	289,000.00	48,000.00	-	337,000.00	-	337,000.00	0.99	-	-	0.99
Belmont	28,866	58,386,444	14,000.00	-	-	14,000.00	14,000.00	28,000.00	0.02	-	0.02	0.04
Billerica	8,504	9,722,308	-	-	-	-	4,000.00	4,000.00	-	-	0.04	0.04
Braintree	20,279	33,891,182	1,116,000.00	241,000.00	-	1,357,000.00	204,000.00	1,561,000.00	4.01	-	0.60	4.61
Bridgewater	8,641	7,424,754	-	-	-	-	148,000.00	148,000.00	-	-	1.99	1.99
Brookline	56,940	154,277,355	886,000.00	-	-	886,000.00	91,000.00	977,000.00	0.57	-	0.06	0.63
Canton	6,704	9,705,728	85,000.00	16,000.00	-	101,000.00	33,000.00	134,000.00	1.04	-	0.34	1.38
Chelmsford	8,726	9,313,084	5,000.00	5,000.00	-	10,000.00	-	10,000.00	0.11	-	-	0.11
Clinton	12,736	12,536,895	-	-	-	-	20,000.00	20,000.00	-	-	0.16	0.16
Concord	8,382	12,523,880	60,000.00	36,000.00	-	96,000.00	183,000.00	279,000.00	0.77	-	1.46	2.23
Danvers	14,614	15,370,286	290,500.00	30,000.00	-	320,500.00	41,000.00	361,500.00	2.08	-	0.27	2.35
Dartmouth	9,909	15,988,227	220,000.00	-	-	220,000.00	198,500.00	418,500.00	1.38	-	1.24	2.62
Dedham	16,659	29,799,118	334,500.00	-	-	334,500.00	-	334,500.00	1.12	-	-	1.12
Dracut	7,434	6,025,862	-	1,000.00	-	1,000.00	-	1,000.00	0.02	-	-	0.02
Easthampton	10,578	11,174,867	-	37,000.00	-	37,000.00	116,000.00	153,000.00	0.33	-	1.04	1.37
Easton	5,723	5,884,121	7,500.00	12,000.00	-	19,500.00	-	19,500.00	0.33	-	-	0.33
Fairhaven	12,072	13,642,613	10,000.00	-	-	10,000.00	126,000.00	136,000.00	0.07	-	0.93	1.00
Falmouth	7,751	24,743,345	-	160,000.00	-	160,000.00	64,370.00	224,370.00	0.65	-	0.26	0.91
Foxborough	6,457	7,388,510	-	-	-	-	60,000.00	60,000.00	-	-	0.81	0.81
Framingham	25,502	41,530,144	1,008,000.00	315,000.00	-	1,323,000.00	361,000.00	1,684,000.00	3.18	-	0.87	4.05
Franklin	7,531	9,896,136	180,000.00	2,000.00	-	182,000.00	5,000.00	187,000.00	1.84	-	0.05	1.89
Grafton	7,969	5,913,770	-	-	-	-	-	-	-	-	-	-
Great Barrington	6,232	9,886,637	146,500.00	-	-	146,500.00	-	146,500.00	1.48	-	-	1.48
Greenfield	17,020	28,948,439	135,000.00	11,000.00	-	146,000.00	110,000.00	256,000.00	0.50	-	0.38	0.88
Hingham	9,676	19,949,243	551,000.00	-	-	551,000.00	-	551,000.00	2.76	-	-	2.76
Hudson	8,126	7,761,701	36,000.00	-	-	36,000.00	255,000.00	291,000.00	0.46	-	3.29	3.75
Ipswich	6,610	8,726,710	12,000.00	42,000.00	-	54,000.00	46,800.00	100,800.00	0.62	-	0.54	1.16
Leicester	5,154	4,548,039	-	32,000.00	-	32,000.00	-	32,000.00	0.70	-	-	0.70
Lexington	14,452	28,857,676	799,889.00	622,111.00	-	1,422,000.00	496,000.00	1,918,000.00	4.93	-	1.72	6.65
Longmeadow	6,411	16,241,261	77,000.00	-	-	77,000.00	-	77,000.00	0.47	-	-	0.47
Ludlow	8,065	7,612,459	42,000.00	-	-	42,000.00	-	42,000.00	0.55	-	-	0.55
Mansfield	6,978	8,870,293	-	169,000.00	-	169,000.00	9,000.00	178,000.00	1.91	-	0.10	2.01
Marblehead	12,524	26,061,399	992,000.00	117,000.00	-	1,109,000.00	9,000.00	1,118,000.00	4.26	-	0.03	4.29

Maynard	7,017	5,978,993	-	54,000.00	-	54,000.00	5,000.00	59,000.00	0.90	-	0.09	0.99
Methuen	23,160	22,578,945	122,000.00	73,000.00	-	195,000.00	21,376.00	216,376.00	0.86	-	0.10	0.96
Middleborough	9,596	10,917,394	-	-	-	-	653,000.00	653,000.00	-	-	5.98	5.98
Milford	15,801	16,492,400	46,000.00	55,000.00	-	101,000.00	-	101,000.00	0.61	-	-	0.61
Millbury	7,666	6,249,161	29,000.00	2,000.00	-	31,000.00	-	31,000.00	0.50	-	-	0.50
Milton	21,718	43,280,529	330,000.00	-	-	330,000.00	163,000.00	493,000.00	0.76	-	0.38	1.14
Monson	5,662	3,565,021	-	-	-	-	28,000.00	28,000.00	-	-	0.79	0.79
Montague	7,602	10,762,320	185,000.00	40,000.00	-	225,000.00	-	225,000.00	2.09	-	-	2.09
Natick	15,789	23,392,392	581,100.00	67,200.00	-	648,300.00	75,750.00	724,050.00	2.77	-	0.33	3.10
Needham	14,507	34,916,661	942,500.00	44,000.00	-	986,500.00	-	986,500.00	2.83	-	-	2.83
North Andover	7,936	8,624,967	130,000.00	-	-	130,000.00	-	130,000.00	1.51	-	-	1.51
North Attleborough	11,552	13,016,655	230,000.00	300,000.00	-	530,000.00	-	530,000.00	4.07	-	-	4.07
Northbridge	10,212	7,981,844	2,500.00	13,000.00	-	15,500.00	-	15,500.00	0.19	-	-	0.19
Norwood	16,508	27,243,069	26,000.00	119,000.00	-	145,000.00	10,000.00	155,000.00	0.53	-	0.04	0.57
Orange	5,762	5,859,216	-	-	-	-	-	-	-	-	-	-
Oxford	5,022	4,136,815	-	20,000.00	-	20,000.00	-	20,000.00	0.48	-	-	0.48
Palmer	9,716	8,686,161	-	-	-	-	-	-	-	-	-	-
Plymouth	13,536	25,852,775	-	36,000.00	-	36,000.00	120,000.00	156,000.00	0.14	-	0.46	0.60
Randolph	8,463	8,165,924	28,000.00	7,000.00	-	35,000.00	-	35,000.00	0.43	-	-	0.43
Reading	12,327	22,796,841	560,000.00	68,000.00	-	628,000.00	65,000.00	693,000.00	2.75	-	0.29	3.04
Rockland	8,603	9,578,769	3,000.00	24,000.00	-	27,000.00	38,000.00	65,000.00	0.28	-	0.40	0.68
Saugus	16,662	20,153,320	142,280.00	190,720.00	\$8,295.66	341,295.66	129,000.00	470,295.66	1.65	0.04	0.64	2.33
Seekonk	5,249	8,029,979	-	-	-	-	-	-	-	-	-	-
Shrewsbury	9,296	11,850,796	406,000.00	-	-	406,000.00	43,000.00	449,000.00	3.43	-	0.36	3.79
Somerset	6,815	15,497,575	-	18,000.00	-	18,000.00	133,000.00	151,000.00	0.11	-	0.86	0.97
Southbridge	17,561	16,310,717	131,000.00	48,000.00	-	179,000.00	-	179,000.00	1.10	-	-	1.10
South Hadley	7,352	10,514,540	11,000.00	-	-	11,000.00	-	11,000.00	0.10	-	-	0.10
Spencer	6,765	5,398,543	-	40,000.00	-	40,000.00	15,000.00	55,000.00	0.74	-	0.28	1.02
Stonham	12,032	17,883,886	167,450.00	4,750.00	-	172,200.00	275,000.00	447,200.00	0.96	-	1.54	2.50
Stoughton	9,063	9,712,395	-	15,000.00	-	15,000.00	50,000.00	65,000.00	0.15	-	0.52	0.67
Swampscott	11,835	26,184,442	457,000.00	109,000.00	-	566,000.00	-	566,000.00	2.16	-	-	2.16
Swansea	5,565	5,825,264	18,000.00	-	-	18,000.00	-	18,000.00	0.31	-	-	0.31
Tewksbury	5,949	6,450,624	80,000.00	3,000.00	-	83,000.00	-	83,000.00	1.29	-	-	1.29
Uxbridge	6,635	8,116,620	12,500.00	42,000.00	-	54,500.00	39,750.00	94,250.00	0.67	-	0.49	1.16
Wakefield	18,677	25,977,319	697,000.00	-	-	697,000.00	153,000.00	850,000.00	2.68	-	0.59	3.27
Walpole	8,409	16,704,678	231,000.00	65,000.00	-	296,000.00	16,000.00	312,000.00	1.77	-	0.10	1.87
Ware	7,578	6,696,481	22,000.00	22,000.00	-	44,000.00	7,000.00	51,000.00	0.66	-	0.10	0.76
Wareham	7,439	15,713,373	32,000.00	-	-	32,000.00	-	32,000.00	0.20	-	-	0.20
Watertown	37,438	62,003,680	73,000.00	318,000.00	-	391,000.00	-	391,000.00	0.63	-	-	0.63
Webster	13,534	19,762,887	103,000.00	-	-	103,000.00	10,000.00	113,000.00	0.52	-	0.05	0.57
Wellesley	17,581	52,120,643	276,000.00	284,000.00	-	560,000.00	16,000.00	576,000.00	1.08	-	0.03	1.11
Westborough	6,665	5,677,656	-	-	-	-	216,000.00	216,000.00	-	-	3.80	3.80
West Springfield	19,453	34,409,900	57,000.00	315,000.00	-	372,000.00	98,000.00	470,000.00	1.08	-	0.29	1.37
Weymouth	27,957	61,806,375	347,000.00	-	-	347,000.00	264,000.00	611,000.00	0.56	-	0.43	0.99
Whitman	8,290	9,422,946	10,000.00	-	-	10,000.00	34,000.00	44,000.00	0.11	-	0.36	0.47
Wilmington	5,564	7,397,083	-	-	-	-	228,000.00	228,000.00	-	-	3.08	3.08
Winchendon	6,461	5,978,878	16,000.00	52,000.00	-	68,000.00	-	68,000.00	1.14	-	-	1.14
Winchester	15,300	38,503,431	32,000.00	-	-	32,000.00	-	32,000.00	0.08	-	-	0.08
Winthrop	18,696	26,093,799	18,000.00	-	-	18,000.00	-	18,000.00	0.07	-	-	0.07
Wrentham	5,097	4,875,177	38,000.00	21,000.00	-	59,000.00	-	59,000.00	1.21	-	-	1.21
92 Towns	1,105,480	\$1,728,136,465	\$14,550,128.00	\$5,050,372.00	\$8,295.66	\$19,608,795.66	\$6,016,546.00	\$25,625,341.66	1.13	1-	0.35	1.48

¹ Less than one one-hundredth of one per cent.

Net Debt, January 1, 1949, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.

TOWNS. (Under 5,000 Population)	Population, 1945	Valuation, 1948 including Motor Vehicles	NET DEBT, JANUARY 1, 1949						RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT				Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Tax Title Debt	Total						
Acton	2,869	\$4,497,655	\$9,000.00	-	-	\$9,000.00	-	\$9,000.00	0.20	-	-	0.20
Acushnet	4,272	3,187,985	-	-	-	-	\$13,800.00	13,800.00	-	-	0.43	0.43
Ashfield	933	1,442,667	12,000.00	-	-	12,000.00	-	12,000.00	0.83	-	-	0.83
Ashland	2,920	4,055,515	4,000.00	-	-	4,000.00	116,980.00	120,980.00	0.10	-	2.88	2.98
Avon	2,533	2,129,808	686.00	\$19,314.00	-	20,000.00	13,000.00	33,000.00	0.94	-	0.61	1.55
Ayer	3,967	4,357,538	109,000.00	142,000.00	-	251,000.00	23,500.00	274,500.00	5.76	-	0.54	6.30
Barre	3,485	3,299,534	-	-	-	-	43,000.00	43,000.00	-	-	1.30	1.30
Becket	682	974,401	1,338.00	8,662.00	-	10,000.00	-	10,000.00	1.03	-	-	1.03
Bedford	4,170	3,987,298	50,000.00	-	-	50,000.00	74,000.00	124,000.00	1.25	-	1.86	3.11
Belchertown	3,769	2,021,655	29,000.00	-	-	29,000.00	-	29,000.00	1.43	-	-	1.43
Bellingham	3,494	4,068,647	24,000.00	-	-	24,000.00	173,000.00	197,000.00	0.59	-	4.25	4.84
Blackstone	4,349	2,595,620	30,000.00	2,200.00	-	32,200.00	-	32,200.00	1.24	-	-	1.24
Blandford	521	952,502	12,000.00	-	-	12,000.00	10,500.00	22,500.00	1.26	-	1.10	2.36
Boxford	811	1,576,938	3,000.00	-	-	3,000.00	-	3,000.00	0.19	-	-	0.19
Boylston	1,313	1,185,402	17,500.00	-	-	17,500.00	-	17,500.00	1.48	-	-	1.48
Brimfield	975	1,168,503	15,000.00	-	-	15,000.00	-	15,000.00	1.28	-	-	1.28
Brookfield	1,390	1,604,427	-	-	-	-	3,000.00	3,000.00	-	-	0.19	0.19
Burlington	2,656	2,916,802	9,768.00	29,232.00	-	39,000.00	-	39,000.00	1.34	-	-	1.34
Charlemont	812	1,044,637	6,000.00	-	-	6,000.00	-	6,000.00	0.57	-	-	0.57
Charlton	3,051	2,204,637	8,100.00	-	-	8,100.00	-	8,100.00	0.37	-	-	0.37
Chester	1,252	1,332,016	3,000.00	1,500.00	-	4,500.00	-	4,500.00	0.34	-	-	0.34
Chesterfield	375	714,129	26,800.00	-	-	26,800.00	-	26,800.00	3.75	-	-	3.75
Chilmark	230	985,605	2,000.00	-	-	2,000.00	-	2,000.00	0.20	-	-	0.20
Cummington	532	744,060	4,000.00	-	-	4,000.00	-	4,000.00	0.54	-	-	0.54
Deerfield	3,083	5,265,717	22,000.00	38,000.00	-	60,000.00	-	60,000.00	1.14	-	-	1.14
Dennis	1,807	8,142,663	45,000.00	-	-	45,000.00	-	45,000.00	0.55	-	-	0.55
Dighton	3,021	3,732,161	23,500.00	-	-	23,500.00	-	23,500.00	0.63	-	-	0.63
Douglas	2,667	2,292,593	2,000.00	-	-	2,000.00	-	2,000.00	0.09	-	-	0.09
Dudley	4,725	3,324,448	23,400.00	-	-	23,400.00	133,000.00	156,400.00	0.70	-	4.00	4.70
Duxbury	2,432	8,488,342	274,000.00	-	-	274,000.00	-	274,000.00	3.23	-	-	3.23
East Bridgewater	4,008	6,080,281	-	21,000.00	-	21,000.00	18,000.00	39,000.00	0.34	-	0.30	0.64
East Brookfield	1,070	1,378,225	13,000.00	-	-	13,000.00	14,500.00	27,500.00	0.95	-	1.05	2.00
Eastham	604	2,076,846	3,000.00	-	-	3,000.00	-	3,000.00	0.14	-	-	0.14
Essex	1,561	2,054,098	-	-	-	-	300,000.00	300,000.00	-	-	14.60	14.60
Georgetown	1,978	2,310,015	9,000.00	-	-	9,000.00	99,500.00	108,500.00	0.39	-	4.31	4.70
Goshen	278	525,293	1,750.00	-	-	1,750.00	-	1,750.00	0.33	-	-	0.33
Gosnold	107	1,254,850	-	-	-	-	23,000.00	23,000.00	-	-	1.83	1.83
Granby	1,143	1,579,575	13,000.00	26,000.00	-	39,000.00	-	39,000.00	2.47	-	-	2.47
Granville	656	2,083,970	2,000.00	-	-	2,000.00	-	2,000.00	0.10	-	-	0.10
Groton	2,835	4,049,187	12,000.00	-	-	12,000.00	-	12,000.00	0.30	-	-	0.30
Groveland	2,150	1,918,534	4,623.00	16,377.00	-	21,000.00	-	21,000.00	1.09	-	-	1.09
Hamilton	2,387	6,094,013	15,000.00	-	-	15,000.00	191,000.00	206,000.00	0.25	-	3.13	3.38

Hanover	3,018	4,271,970	5,000.00	-	-	5,000.00	134,000.00	139,000.00	0.12	-	3.13	3.25
Hanson	2,641	3,690,357	-	-	-	-	42,000.00	-	-	-	1.14	1.14
Hardwick	2,115	1,783,873	6,000.00	-	-	6,000.00	-	6,000.00	0.34	-	-	0.34
Harvard	1,065	2,390,612	11,000.00	-	-	11,000.00	-	11,000.00	0.46	-	-	0.46
Harwich	2,071	9,708,776	368,000.00	-	-	368,000.00	56,000.00	424,000.00	3.79	-	0.58	4.37
Hawley	203	291,370	3,000.00	-	-	3,000.00	-	3,000.00	1.03	-	-	1.03
Hinsdale	1,276	1,253,355	-	8,000.00	-	8,000.00	-	8,000.00	0.64	-	-	0.64
Holbrook	3,716	3,731,483	-	14,000.00	-	14,000.00	-	14,000.00	0.38	-	-	0.38
Holden	4,846	5,174,628	7,500.00	-	-	7,500.00	-	7,500.00	0.14	-	-	0.14
Holland	265	632,631	2,000.00	13,000.00	-	15,000.00	-	15,000.00	2.37	-	-	2.37
Holliston	3,311	4,201,026	-	3,000.00	-	3,000.00	212,000.00	215,000.00	0.07	-	5.05	5.12
Hopedale	3,317	3,831,961	-	-	-	-	275,000.00	275,000.00	-	-	7.18	7.18
Hopkinton	2,856	3,799,102	-	-	-	-	8,000.00	8,000.00	-	-	0.21	0.21
Hubbardston	1,019	995,951	1,283.00	8,717.00	-	10,000.00	-	10,000.00	1.00	-	-	1.00
Hull	3,388	17,577,319	628,000.00	-	-	628,000.00	-	628,000.00	3.57	-	-	3.57
Huntington	1,242	1,285,716	55,800.00	-	-	55,800.00	-	55,800.00	4.34	-	-	4.34
Kingston	2,922	6,572,341	-	-	-	-	51,000.00	51,000.00	-	-	0.78	0.78
Lancaster	3,037	3,438,708	-	-	-	-	4,000.00	4,000.00	-	-	0.12	0.12
Lee	4,347	4,826,702	-	27,000.00	-	27,000.00	218,000.00	245,000.00	0.56	-	4.52	5.08
Lenox	2,951	5,070,508	100,000.00	-	-	100,000.00	167,000.00	267,000.00	1.97	-	3.30	5.27
Leiden	254	348,030	2,330.00	-	-	2,330.00	-	2,330.00	0.67	-	-	0.67
Lincoln	1,998	4,278,237	130,000.00	200,000.00	-	330,000.00	-	330,000.00	7.71	-	-	7.71
Littleton	1,673	3,488,894	-	-	-	-	12,435.00	12,435.00	-	-	0.36	0.36
Lunenburg	2,657	4,098,391	4,000.00	-	-	4,000.00	-	4,000.00	0.10	-	-	0.10
Lynnfield	2,921	6,749,069	81,000.00	-	-	81,000.00	-	81,000.00	1.20	-	-	1.20
Marion	2,120	5,518,176	35,000.00	-	-	35,000.00	70,000.00	105,000.00	0.63	-	1.27	1.90
Marshfield	2,405	10,136,763	113,000.00	124,000.00	-	237,000.00	310,000.00	547,000.00	2.34	-	3.06	5.40
Mashpee	343	1,445,496	10,816.00	9,184.00	-	20,000.00	-	20,000.00	1.38	-	-	1.38
Mattapoisett	1,994	4,041,030	26,500.00	4,000.00	-	30,500.00	5,200.00	35,700.00	0.75	-	0.13	0.88
Medfield	4,199	3,349,676	59,000.00	60,000.00	-	119,000.00	32,000.00	151,000.00	3.55	-	0.96	4.51
Medway	3,363	4,114,475	38,500.00	-	-	38,500.00	67,997.00	106,497.00	0.94	-	1.65	2.59
Mendon	1,504	1,721,105	29,200.00	-	-	29,200.00	20,000.00	49,200.00	1.70	-	1.16	2.86
Middleton	2,415	2,426,477	12,000.00	16,000.00	-	28,000.00	-	28,000.00	1.15	-	-	1.15
Millis	2,329	3,263,201	-	-	-	-	2,000.00	2,000.00	-	-	0.06	0.06
Monroe	171	735,222	-	5,000.00	-	5,000.00	-	5,000.00	0.68	-	-	0.68
Montgomery	137	313,331	3,000.00	-	-	3,000.00	-	3,000.00	0.96	-	-	0.96
Mount Washington	53	294,757	4,400.00	-	-	4,400.00	-	4,400.00	1.49	-	-	1.49
Nantucket	2,870	12,939,270	-	-	-	-	14,000.00	14,000.00	-	-	0.11	0.11
New Braintree	409	705,279	6,000.00	-	-	6,000.00	-	6,000.00	0.85	-	-	0.85
New Salem	364	393,262	2,700.00	-	-	2,700.00	-	2,700.00	0.69	-	-	0.69
Norfolk	2,006	1,862,999	-	-	-	-	40,000.00	40,000.00	-	-	2.15	2.15
Northborough	2,958	2,560,931	20,000.00	-	-	20,000.00	5,000.00	25,000.00	0.78	-	0.20	0.98
Northfield	2,064	2,292,297	9,000.00	-	-	9,000.00	-	9,000.00	0.39	-	-	0.39
North Reading	3,089	3,913,618	-	-	-	-	77,800.00	77,800.00	-	-	1.99	1.99
Norton	3,096	3,368,394	-	-	-	-	112,500.00	112,500.00	-	-	3.34	3.34
Norwell	2,147	2,802,742	16,000.00	16,000.00	-	32,000.00	135,000.00	167,000.00	1.14	-	4.82	5.96
Oak Bluffs	1,345	5,859,168	-	21,000.00	-	21,000.00	182,000.00	203,000.00	0.36	-	3.10	3.46
Orleans	1,543	5,124,167	27,679.00	39,921.00	-	67,600.00	-	67,600.00	1.32	-	-	1.32
Paxton	850	1,513,896	2,600.00	-	-	2,600.00	46,300.00	48,900.00	0.17	-	3.06	3.23
Pembroke	1,821	4,014,433	169,000.00	-	-	169,000.00	132,000.00	301,000.00	4.21	-	3.29	7.50
Pepperell	3,119	3,261,057	-	-	-	-	14,000.00	14,000.00	-	-	0.43	0.43
Phillipston	475	824,068	20,000.00	19,000.00	-	39,000.00	-	39,000.00	4.73	-	-	4.73
Plainville	1,837	1,949,591	4,000.00	-	-	4,000.00	-	4,000.00	0.21	-	-	0.21

Net Debt, January 1, 1949, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population — Concluded.

			NET DEBT, JANUARY 1, 1949					RATIO OF NET DEBT TO VALUATION				
TOWNS. (Under 5,000 Population)	Population, 1945	Valuation, 1948 including Motor Vehicles	GENERAL DEBT				Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Tax Title Debt	Total						
Princeton . . .	866	1,427,949	7,500.00	-	-	7,500.00	10,000.00	17,500.00	0.53	-	0.70	1.23
Provincetown . .	3,564	7,194,063	-	-	-	-	33,000.00	33,000.00	-	-	0.46	0.46
Rehoboth . . .	3,036	3,375,187	23,000.00	-	-	23,000.00	-	23,000.00	0.68	-	-	0.68
Richmond . . .	646	976,113	4,000.00	-	-	4,000.00	-	4,000.00	0.41	-	-	0.41
Rockport . . .	3,992	7,159,253	20,120.00	25,880.00	-	46,000.00	60,000.00	106,000.00	0.64	-	0.84	1.48
Rowe . . .	178	689,232	4,000.00	-	-	4,000.00	-	4,000.00	0.58	-	-	0.58
Rowley . . .	1,585	1,683,902	23,900.00	-	-	23,900.00	245,000.00	268,900.00	1.42	-	14.55	15.97
Royalston . . .	750	926,533	20,000.00	-	-	20,000.00	-	20,000.00	2.16	-	-	2.16
Russell . . .	1,221	2,626,133	47,500.00	-	-	47,500.00	4,000.00	51,500.00	1.81	-	0.15	1.96
Rutland . . .	1,561	1,980,795	1,000.00	16,000.00	-	17,000.00	13,500.00	30,500.00	0.86	-	0.68	1.54
Salisbury . . .	2,622	3,701,185	43,500.00	-	-	43,500.00	-	43,500.00	1.18	-	-	1.18
Sandisfield . . .	370	952,344	5,000.00	-	-	5,000.00	-	5,000.00	0.53	-	-	0.53
Savoy . . .	294	291,275	8,000.00	-	-	8,000.00	-	8,000.00	2.75	-	-	2.75
Scituate . . .	4,873	15,746,739	177,500.00	500,000.00	-	677,500.00	326,000.00	1,003,500.00	4.30	-	2.07	6.37
Sharon . . .	4,073	7,361,349	54,500.00	-	-	54,500.00	18,000.00	72,500.00	0.74	-	0.24	0.98
Shelburne . . .	1,656	2,961,609	-	3,000.00	-	3,000.00	-	3,000.00	0.10	-	-	0.10
Shirley . . .	2,459	2,110,768	-	16,000.00	-	16,000.00	-	16,000.00	0.76	-	-	0.76
Southampton . .	1,102	1,448,466	40,000.00	100,000.00	-	140,000.00	26,000.00	166,000.00	9.67	-	1.79	11.46
Southborough . .	2,330	3,350,733	5,000.00	-	-	5,000.00	127,000.00	132,000.00	0.15	-	3.79	3.94
Southwick . . .	1,885	3,217,969	26,000.00	-	-	26,000.00	110,000.00	146,000.00	1.12	-	3.42	4.54
Sterling . . .	1,897	2,537,584	-	7,000.00	-	7,000.00	27,000.00	34,000.00	0.28	-	1.06	1.34
Stockbridge . . .	1,739	4,621,214	2,000.00	30,000.00	-	32,000.00	-	32,000.00	0.69	-	-	0.69
Sturbridge . . .	2,329	2,341,368	12,000.00	4,000.00	-	16,000.00	35,000.00	51,000.00	0.68	-	1.50	2.18
Sudbury . . .	2,051	3,142,477	6,000.00	250,000.00	-	256,000.00	-	256,000.00	8.15	-	-	8.15
Sunderland . . .	1,018	1,535,565	5,000.00	-	-	5,000.00	-	5,000.00	0.33	-	-	0.33
Sutton . . .	2,610	2,562,636	3,750.00	-	-	3,750.00	-	3,750.00	0.15	-	-	0.15
Templeton . . .	4,435	3,809,215	16,000.00	-	-	16,000.00	-	16,000.00	0.42	-	-	0.42
Tisbury . . .	1,719	5,794,883	-	4,000.00	-	4,000.00	-	4,000.00	0.07	-	-	0.07
Tolland . . .	111	462,597	3,840.00	-	-	3,840.00	-	3,840.00	0.83	-	-	0.83
Townsend . . .	2,298	2,897,751	3,000.00	-	-	3,000.00	79,000.00	82,000.00	0.10	-	2.73	2.83
Truro . . .	582	2,159,369	7,000.00	-	-	7,000.00	-	7,000.00	0.32	-	-	0.32
Tyngsborough . .	1,495	1,722,934	6,000.00	-	-	6,000.00	-	6,000.00	0.35	-	-	0.35
Wales . . .	354	490,196	3,000.00	-	-	3,000.00	-	3,000.00	0.61	-	-	0.61
Warren . . .	3,498	3,135,219	11,000.00	25,500.00	-	36,500.00	-	36,500.00	1.16	-	-	1.16
Warwick . . .	401	467,745	11,000.00	-	-	11,000.00	-	11,000.00	2.35	-	-	2.35
Wayland . . .	3,901	6,969,388	150,000.00	420,000.00	-	570,000.00	128,600.00	698,600.00	8.18	-	1.84	10.02
Weldfleet . . .	851	3,005,055	19,000.00	10,000.00	-	29,000.00	-	29,000.00	0.97	-	-	0.97
Wenham . . .	1,406	4,154,272	-	-	-	-	280,000.00	280,000.00	-	-	6.74	6.74
West Boylston . .	2,382	3,141,007	7,000.00	14,000.00	-	21,000.00	-	21,000.00	0.67	-	-	0.67
West Bridgewater .	3,605	4,658,189	-	-	-	-	199,000.00	199,000.00	-	-	4.27	4.27
West Brookfield .	1,457	1,801,907	-	-	-	-	24,000.00	24,000.00	-	-	1.33	1.33
Westminster . . .	2,153	2,434,977	-	9,000.00	-	9,000.00	-	9,000.00	0.37	-	-	0.37

West Newbury .	1,503	1,522,264	4,500.00	-	-	4,500.00	45,900.00	50,400.00	0.30	-	3.01	3.31
Weston .	4,473	13,050,776	524,000.00	400,000.00	-	924,000.00	148,000.00	1,072,000.00	7.08	-	1.13	8.21
Westport .	4,748	8,688,343	8,000.00	10,000.00	-	18,000.00	-	18,000.00	0.21	-	-	0.21
West Stockbridge .	1,059	1,413,422	50,000.00	60,000.00	-	110,000.00	-	110,000.00	7.78	-	-	7.78
Westwood .	4,797	9,219,901	319,500.00	49,500.00	-	369,000.00	-	369,000.00	4.00	-	-	4.00
Wilbraham .	3,442	4,646,879	-	-	-	-	53,500.00	53,500.00	-	-	1.15	1.15
Williamsburg .	1,828	1,989,977	5,000.00	-	-	5,000.00	7,500.00	12,500.00	0.25	-	0.38	0.63
Williamstown .	4,623	7,798,489	-	-	-	-	249,000.00	249,000.00	-	-	3.19	3.19
Worthington .	363	874,492	10,000.00	-	-	10,000.00	-	10,000.00	1.14	-	-	1.14
Yarmouth .	2,461	9,014,078	25,000.00	-	-	25,000.00	450,000.00	475,000.00	0.28	-	4.99	5.27
Totals .	401,213	\$667,090,433	\$4,584,883.00	\$2,845,987.00	-	\$7,430,870.00	\$6,394,012.00	\$13,824,882.00	1.11	-	0.96	2.07

¹ Includes 92,553 population of 73 towns having no funded debt.

² Includes \$165,909,984 valuation of 73 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1949:

Alford	Conway	Lakeville	Plainfield
Ashburnham	Dalton	Lanesborough	Plympton
Ashby	Dover	Leverett	Raynham
Berkley	Dunstable	Manchester	Rochester
Berlin	East Longmeadow	Merrimac	Sandwich
Bernardston	Edgartown	Middlefield	Sheffield
Bolton	Egremont	Millville	Sherborn
Bourne	Erving	Monterey	Shutesbury
Boxborough	Florida	Nahant	Stow
Brewster	Freetown	New Ashford	Topsfield
Buckland	Gay Head	Newbury	Tyringham
Carlisle	Gill	New Marlborough	Upton
Carver	Hadley	North Brookfield	Washington
Chatham	Halifax	Oakham	Wendell
Cheshire	Hampden	Otis	Westford
Clarksburg	Hancock	Pelham	Westhampton
Cohasset	Hatfield	Peru	West Tisbury
Colrain	Heath	Petersham	Whately
			Windsor

Aggregate Net Debt, January 1, 1949

	Population, 1945	Valuation 1948 (including Motor Vehicles)	General Debt Inside Limit	General Debt Outside Limit	Tax Title Debt	Total General Debt	Enterprise Debt	Total Net Debt	Ratio of Debt to Valuation		
									General	Enterprise	Total
Cities	2,986,588	\$4,790,183,513	\$59,799,468.95	\$46,569,755.22	-	\$106,369,224.17	\$69,868,065.64	\$176,237,289.81	2.22	1.46	3.68
Towns over 5,000	1,105,480	1,728,136,465	14,550,128.00	5,050,372.00	\$8,295.66	19,608,795.66	6,016,546.00	25,625,341.66	1.13	0.35	1.48
Towns under 5,000	401,213	667,090,433	4,584,883.00	2,845,987.00	-	7,430,870.00	6,394,012.00	13,824,882.00	1.11	0.96	2.07
Aggregate	4,493,281	\$7,185,410,411	\$78,934,479.95	\$54,466,114.22	\$8,295.66	\$133,408,889.83	\$82,298,623.64	\$215,687,513.47	1.86	1.14	3.00

Net Debt, January 1, 1950, and Ratio of Net Debt to Valuation: Cities.

CITIES.	Population 1945	Valuation, 1949 including Motor Vehicles	NET DEBT, JANUARY 1, 1950					RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
ATTLEBORO	22,375	\$36,834,355	\$325,000.00	\$327,500.00	\$652,500.00	\$415,000.00	\$1,067,500.00	1.77	1.13	2.90
BEVERLY	26,814	44,621,289	954,000.00	327,000.00	1,281,000.00	130,000.00	1,411,000.00	2.87	0.29	3.16
BOSTON	766,386	1,663,707,261	29,089,854.89	31,023,000.00	60,112,854.89	14,484,581.04	74,597,435.93	3.61	0.87	4.48
BROCKTON	65,202	84,930,085	1,017,000.00	229,000.00	1,246,000.00	384,000.00	1,630,000.00	1.47	0.45	1.92
CAMBRIDGE	111,124	214,507,751	1,374,500.00	2,291,759.52	3,666,259.52	172,000.00	3,838,259.52	1.71	0.08	1.79
CHELSEA	39,940	46,617,735	353,000.00	739,493.25	1,092,493.25	67,000.00	1,159,493.25	2.34	0.15	2.49
CHICOPPEE	44,626	51,298,372	280,000.00	112,000.00	392,000.00	2,085,500.00	2,477,500.00	0.76	4.07	4.83
EVERETT	48,553	99,218,920	542,000.00	651,000.00	1,193,000.00	21,000.00	1,214,000.00	1.20	0.02	1.22
FALL RIVER	115,062	131,109,900	1,795,000.00	291,000.00	2,086,000.00	201,000.00	2,287,000.00	1.59	0.15	1.74
FITCHBURG	43,770	63,075,669	822,000.00	1,458,000.00	2,280,000.00	346,000.00	2,626,000.00	3.61	0.55	4.16
GARDNER	20,245	25,822,760	342,000.00	90,000.00	432,000.00	63,000.00	495,000.00	1.67	0.25	1.92
GLOUCESTER	24,862	47,998,421	790,000.00	1,007,000.00	1,797,000.00	262,000.00	2,059,000.00	3.74	0.55	4.29
HAVERHILL	46,162	61,988,331	788,000.00	150,000.00	938,000.00	386,000.00	1,324,000.00	1.52	0.62	2.14
HOLYOKE	53,775	82,984,780	815,873.94	515,000.00	1,330,873.94	1,483,000.00	2,813,873.94	1.60	1.79	3.39
LAWRENCE	85,603	95,267,994	331,000.00	1,461,000.00	1,792,000.00	210,000.00	2,002,000.00	1.88	0.22	2.10
LEOMINSTER	23,549	28,958,359	414,000.00	-	414,000.00	252,000.00	666,000.00	1.43	0.87	2.30
LOWELL	101,229	113,635,737	2,074,000.00	404,000.00	2,478,000.00	474,000.00	2,952,000.00	2.18	0.42	2.60
LYNN	105,153	144,667,957	3,023,000.00	2,806,000.00	5,829,000.00	175,000.00	6,004,000.00	4.03	0.12	4.15
MALDEN	59,567	83,573,020	676,000.00	996,000.00	1,672,000.00	-	1,672,000.00	2.00	-	2.00
MARLBOROUGH	15,680	17,809,901	313,000.00	36,000.00	349,000.00	23,000.00	372,000.00	1.96	0.13	2.09
MEDFORD	67,071	95,663,523	1,453,000.00	886,000.00	2,339,000.00	171,000.00	2,510,000.00	2.44	0.18	2.62
MELROSE	27,971	45,985,387	-	-	-	-	-	-	-	-
NEW BEDFORD	110,308	125,819,259	911,734.93	272,000.00	1,183,734.93	652,000.00	1,835,734.93	0.94	0.52	1.46
NEWBURYPORT	14,079	14,685,183	96,000.00	95,000.00	191,000.00	53,000.00	244,000.00	1.30	0.36	1.66
NEWTON	77,257	211,015,202	3,934,000.00	3,731,000.00	7,665,000.00	220,000.00	7,885,000.00	3.63	0.11	3.74
NORTH ADAMS	22,230	24,055,157	361,000.00	41,000.00	402,000.00	53,000.00	455,000.00	1.67	0.22	1.89
NORTHAMPTON	24,977	32,322,581	11,000.00	280,000.00	291,000.00	51,000.00	342,000.00	0.90	0.16	1.06
PEABODY	22,303	27,499,647	171,000.00	623,000.00	794,000.00	1,264,000.00	2,058,000.00	2.89	4.59	7.48
PITTSFIELD	53,560	103,079,647	511,000.00	1,194,000.00	1,705,000.00	3,259,000.00	4,964,000.00	1.66	3.16	4.82
QUINCY	82,084	154,636,749	2,597,000.00	1,280,000.00	3,877,000.00	-	3,877,000.00	2.51	-	2.51
REVERE	35,687	46,657,838	819,500.00	859,000.00	1,678,500.00	104,000.00	1,782,500.00	3.60	0.22	3.82
SALEM	42,833	60,930,885	697,000.00	615,000.00	1,312,000.00	379,000.00	1,691,000.00	2.16	0.62	2.78
SOMERVILLE	105,883	139,300,975	1,472,000.00	1,718,000.00	3,190,000.00	75,000.00	3,265,000.00	2.29	0.05	2.34
SPRINGFIELD	159,896	300,272,020	2,211,008.00	7,646,992.00	9,858,000.00	3,360,000.00	13,218,000.00	3.28	1.12	4.40
TAUNTON	38,612	41,113,449	253,000.00	1,061,000.00	1,314,000.00	29,000.00	1,343,000.00	3.20	0.07	3.27
WALTHAM	43,577	67,899,013	1,110,000.00	446,000.00	1,556,000.00	238,000.00	1,794,000.00	2.29	0.35	2.64
WESTFIELD	19,956	26,364,461	-	31,000.00	31,000.00	196,000.00	227,000.00	0.12	0.74	0.86
WOBURN	19,886	25,925,842	-	82,000.00	82,000.00	32,000.00	114,000.00	0.32	0.12	0.44
WORCESTER	198,741	324,323,797	5,808,000.00	3,933,000.00	9,741,000.00	2,364,000.00	12,105,000.00	3.00	0.73	3.73
39 Cities	2,986,588	\$5,006,179,212	\$68,535,471.76	\$69,708,744.77	\$138,244,216.53	\$34,134,081.04	\$172,378,297.57	2.76	0.68	3.44

Net Debt, January 1, 1950, and Ratio of Net Debt to Valuation: Towns over 5,000 Population.

Towns. (Over 5,000 Population)	Population 1945	Valuation, 1949 including Motor Vehicles	NET DEBT, JANUARY 1, 1950					RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Abington	6,374	\$6,962,426	\$62,409.00	\$22,591.00	\$85,000.00	\$31,000.00	\$116,000.00	1.22	0.45	1.67
Adams	12,724	12,140,491	17,500.00	3,000.00	20,500.00	-	20,500.00	0.17	-	0.17
Agawam	8,420	14,499,663	419,000.00	-	419,000.00	-	419,000.00	2.89	-	2.89
Amesbury	10,824	11,240,212	8,000.00	-	8,000.00	3,000.00	11,000.00	0.07	0.03	0.10
Amherst	7,089	12,117,185	158,000.00	211,000.00	369,000.00	440,000.00	809,000.00	3.05	3.63	6.68
Andover	11,920	21,738,799	24,000.00	80,000.00	104,000.00	15,000.00	119,000.00	0.48	0.07	0.55
Arlington	43,515	66,399,549	827,000.00	-	827,000.00	-	827,000.00	1.25	-	1.25
Athol	11,804	12,778,818	40,000.00	40,000.00	80,000.00	1,000.00	81,000.00	0.62	0.01	0.63
Auburn	7,865	8,854,775	106,000.00	249,000.00	355,000.00	-	355,000.00	4.01	-	4.01
Barnstable	8,647	36,177,864	758,000.00	42,000.00	800,000.00	-	800,000.00	2.21	-	2.21
Belmont	28,866	60,660,754	10,000.00	-	10,000.00	5,000.00	15,000.00	0.02	0.01	0.03
Billerica	8,504	15,564,680	380,000.00	-	380,000.00	189,000.00	569,000.00	2.44	1.22	3.66
Braintree	20,279	36,068,466	1,088,000.00	217,000.00	1,305,000.00	186,000.00	1,491,000.00	3.62	0.51	4.13
Bridgewater	8,641	8,079,786	-	120,000.00	120,000.00	145,000.00	265,000.00	1.49	1.79	3.28
Brookline	56,940	161,332,701	2,653,000.00	267,000.00	2,920,000.00	168,000.00	3,088,000.00	1.81	0.10	1.91
Canton	6,704	10,303,064	304,000.00	361,000.00	665,000.00	37,000.00	702,000.00	6.45	0.36	6.81
Chelmsford	8,726	10,090,134	-	-	-	-	-	-	-	-
Clinton	12,736	13,106,069	-	-	-	18,000.00	18,000.00	-	0.14	0.14
Concord	8,382	13,344,543	54,000.00	24,000.00	78,000.00	228,500.00	306,500.00	0.59	1.71	2.30
Danvers	14,614	16,518,290	423,000.00	15,000.00	438,000.00	51,500.00	489,500.00	2.65	0.31	2.96
Dartmouth	9,909	16,826,764	193,000.00	-	193,000.00	376,500.00	569,500.00	1.14	2.24	3.38
Dedham	16,659	31,429,301	350,000.00	-	350,000.00	-	350,000.00	1.11	-	1.11
Dracut	7,434	6,895,675	-	-	-	-	-	-	-	-
Easthampton	10,578	15,739,377	-	33,000.00	33,000.00	107,000.00	140,000.00	0.21	0.68	0.89
Easton	5,723	6,390,402	-	10,000.00	10,000.00	-	10,000.00	0.16	-	0.16
Fairhaven	12,072	14,466,476	8,000.00	-	8,000.00	118,400.00	126,400.00	0.05	0.82	0.87
Falmouth	7,751	26,585,023	21,500.00	154,000.00	175,500.00	74,300.00	249,800.00	0.66	0.28	0.94
Foxborough	6,457	7,828,631	-	-	-	50,000.00	50,000.00	-	0.64	0.64
Framingham	25,502	46,150,392	1,064,000.00	322,000.00	1,386,000.00	747,000.00	2,133,000.00	3.00	1.62	4.62
Franklin	7,531	10,244,795	195,000.00	1,000.00	196,000.00	2,500.00	198,500.00	1.91	0.03	1.94
Grafton	7,969	6,271,976	48,000.00	-	48,000.00	-	48,000.00	0.77	-	0.77
Great Barrington	6,232	10,361,066	135,000.00	-	135,000.00	-	135,000.00	1.30	-	1.30
Greenfield	17,020	29,903,186	120,000.00	7,000.00	127,000.00	100,000.00	227,000.00	0.43	0.33	0.76
Hingham	9,676	21,107,502	513,000.00	-	513,000.00	-	513,000.00	2.43	-	2.43
Hudson	8,126	7,949,009	38,000.00	-	38,000.00	249,000.00	287,000.00	0.48	3.13	3.61
Ipswich	6,610	9,714,326	8,000.00	36,000.00	44,000.00	45,200.00	89,200.00	0.45	0.47	0.92
Leicester	5,154	4,744,475	10,000.00	28,000.00	38,000.00	-	38,000.00	0.80	-	0.80
Lexington	14,452	31,256,363	767,000.00	573,000.00	1,340,000.00	517,000.00	1,857,000.00	4.29	1.65	5.94
Longmeadow	6,411	17,344,517	66,000.00	-	66,000.00	-	66,000.00	0.38	-	0.38
Ludlow	8,065	8,227,641	34,000.00	-	34,000.00	-	34,000.00	0.41	-	0.41
Mansfield	6,978	9,336,304	60,000.00	160,000.00	220,000.00	6,000.00	226,000.00	2.36	0.06	2.42
Marblehead	12,524	27,799,599	1,026,000.00	91,000.00	1,117,000.00	6,000.00	1,123,000.00	4.02	0.02	4.04

Maynard	7,017	6,442,659	-	45,000.00	45,000.00	-	45,000.00	0.70	-	0.70
Methuen	23,160	24,029,913	85,000.00	49,000.00	134,000.00	17,000.00	151,000.00	0.56	0.07	0.63
Middleborough	9,596	11,341,721	327,000.00	-	327,000.00	606,000.00	933,000.00	2.89	5.34	8.23
Milford	15,801	17,218,810	38,000.00	47,000.00	85,000.00	-	85,000.00	0.49	-	0.49
Millbury	7,666	6,660,992	77,000.00	-	77,000.00	-	77,000.00	1.16	-	1.16
Milton	21,718	45,406,570	313,000.00	-	313,000.00	139,000.00	452,000.00	0.69	0.31	1.00
Monson	5,662	3,808,019	-	-	-	26,000.00	26,000.00	-	0.68	0.68
Montague	7,602	11,356,010	175,000.00	35,000.00	210,000.00	-	210,000.00	1.85	-	1.85
Natick	15,789	25,973,770	525,700.00	663,000.00	1,188,700.00	127,500.00	1,316,200.00	4.58	0.49	5.07
Needham	14,507	37,611,325	1,444,000.00	36,000.00	1,480,000.00	-	1,480,000.00	3.93	-	3.93
North Andover	7,936	13,497,567	238,000.00	-	238,000.00	-	238,000.00	1.76	-	1.76
North Attleborough	11,552	14,028,232	215,000.00	280,000.00	495,000.00	-	495,000.00	3.53	-	3.53
Northbridge	10,212	8,768,424	2,500.00	8,000.00	10,500.00	-	10,500.00	0.12	-	0.12
Norwood	16,508	28,795,513	10,000.00	100,000.00	110,000.00	8,000.00	118,000.00	0.38	0.03	0.41
Orange	5,762	6,156,248	-	-	-	40,000.00	40,000.00	-	0.65	0.65
Oxford	5,022	4,394,834	-	318,000.00	318,000.00	-	318,000.00	7.24	-	7.24
Palmer	9,716	9,468,427	-	-	-	-	-	-	-	-
Plymouth	13,536	27,581,701	-	24,000.00	24,000.00	255,000.00	279,000.00	0.09	0.92	1.01
Randolph	8,463	9,049,338	51,000.00	2,000.00	53,000.00	-	53,000.00	0.59	-	0.59
Reading	12,327	24,668,105	627,000.00	53,000.00	680,000.00	160,000.00	840,000.00	2.76	0.65	3.41
Rockland	8,603	10,052,370	2,000.00	18,000.00	20,000.00	34,000.00	54,000.00	0.20	0.34	0.54
Saugus	16,662	21,415,433	130,280.00	181,720.00	312,000.00	118,000.00	430,000.00	1.46	0.55	2.01
Seekonk	5,249	8,729,086	-	-	-	-	-	-	-	-
Shrewsbury	9,296	12,859,008	384,000.00	-	384,000.00	36,000.00	420,000.00	2.99	0.28	3.27
Somerset	6,815	16,793,626	-	12,000.00	12,000.00	114,000.00	126,000.00	0.07	0.68	0.75
Southbridge	17,561	17,224,391	91,000.00	42,000.00	133,000.00	-	133,000.00	0.77	-	0.77
South Hadley	7,352	11,829,531	4,000.00	-	4,000.00	-	4,000.00	0.03	-	0.03
Spencer	6,765	5,721,973	35,000.00	35,000.00	70,000.00	12,000.00	82,000.00	1.22	0.21	1.43
Stoneham	12,032	19,081,071	245,130.00	-	245,130.00	335,000.00	580,130.00	1.28	1.76	3.04
Stoughton	9,063	12,046,418	-	10,000.00	10,000.00	140,000.00	150,000.00	0.09	1.16	1.25
Swampscott	11,835	27,240,796	407,009.00	94,500.00	501,500.00	-	501,500.00	1.84	-	1.84
Swansea	5,565	6,495,719	13,000.00	-	13,000.00	-	13,000.00	0.20	-	0.20
Tewksbury	5,949	6,975,278	64,000.00	-	64,000.00	-	64,000.00	0.92	-	0.92
Uxbridge	6,635	8,478,396	10,000.00	36,000.00	46,000.00	33,000.00	79,000.00	0.54	0.39	0.93
Wakefield	18,677	27,722,038	1,043,000.00	-	1,043,000.00	205,000.00	1,248,000.00	3.76	0.74	4.50
Walpole	8,409	17,893,926	354,000.00	360,000.00	714,000.00	8,000.00	722,000.00	3.99	0.04	4.03
Ware	7,578	7,153,681	17,000.00	19,000.00	36,000.00	5,500.00	41,500.00	0.50	0.08	0.58
Wareham	7,439	16,509,008	24,000.00	-	24,000.00	-	24,000.00	0.15	-	0.15
Watertown	37,438	66,627,391	45,000.00	276,000.00	321,000.00	-	321,000.00	0.48	-	0.48
Webster	13,534	19,482,632	106,000.00	-	106,000.00	9,000.00	115,000.00	0.54	0.05	0.59
Wellesley	17,581	55,870,680	482,000.00	191,000.00	673,000.00	12,000.00	685,000.00	1.21	0.02	1.23
Westborough	6,665	6,246,317	-	-	-	200,000.00	200,000.00	-	3.20	3.20
West Springfield	19,453	42,151,037	39,000.00	280,000.00	319,000.00	85,000.00	404,000.00	0.76	0.20	0.96
Weymouth	27,957	66,782,152	341,000.00	-	341,000.00	240,000.00	581,000.00	0.51	0.36	0.87
Whitman	8,290	9,737,358	7,500.00	-	7,500.00	29,000.00	36,500.00	0.07	0.30	0.37
Wilmington	5,564	8,106,932	8,500.00	-	8,500.00	204,500.00	213,000.00	0.11	2.52	2.63
Winchendon	6,461	6,396,079	45,000.00	45,500.00	90,500.00	-	90,500.00	1.41	-	1.41
Winchester	15,300	40,468,989	22,000.00	-	22,000.00	-	22,000.00	0.05	-	0.05
Winthrop	18,696	26,943,951	12,000.00	-	12,000.00	135,000.00	147,000.00	0.05	0.50	0.55
Wrentham	5,097	5,212,931	33,000.00	18,000.00	51,000.00	-	51,000.00	0.98	-	0.98
92 Towns	1,105,480	\$1,859,057,445	\$20,081,019.00	\$6,345,311.00	\$26,426,330.00	\$7,250,400.00	\$33,676,730.00	1.42	0.39	1.81

Net Debt, January 1, 1950, and Ratio of Net Debt to Valuation: Towns under 5,000 Population.

Towns (Over 5,000 Population)	Population 1945	Valuation, 1949 including Motor Vehicles	NET DEBT, JANUARY 1, 1950					RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Acton	2,869	\$4,726,637	\$8,000.00	-	\$8,000.00	-	\$8,000.00	0.17	-	0.17
Acushnet	4,272	3,372,387	-	-	-	\$10,700.00	10,700.00	-	0.32	0.32
Ashburnham	2,325	2,382,087	45,000.00	\$75,000.00	120,000.00	-	120,000.00	5.04	-	5.04
Ashfield	933	1,521,704	10,000.00	-	10,000.00	-	10,000.00	0.66	-	0.66
Ashland	2,920	4,527,011	122,000.00	-	122,000.00	103,240.00	225,240.00	2.70	2.28	4.98
Avon	2,533	2,315,168	-	17,000.00	17,000.00	9,500.00	26,500.00	0.73	0.41	1.14
Ayer	3,967	4,770,985	102,000.00	134,000.00	236,000.00	15,000.00	251,000.00	4.95	0.31	5.26
Barre	3,485	3,350,972	-	-	-	96,000.00	96,000.00	-	2.86	2.86
Becket	682	1,004,504	338.00	8,662.00	9,000.00	-	9,000.00	0.90	-	0.90
Bedford	4,170	4,237,340	40,000.00	-	40,000.00	66,000.00	106,000.00	0.94	1.56	2.50
Belchertown	3,769	2,246,754	57,000.00	-	57,000.00	-	57,000.00	2.54	-	2.54
Bellingham	3,494	4,566,851	21,000.00	-	21,000.00	179,000.00	200,000.00	0.46	3.92	4.38
Blackstone	4,349	2,774,726	32,000.00	1,100.00	33,100.00	-	33,100.00	1.19	-	1.19
Blandford	521	1,008,221	9,600.00	-	9,600.00	-	9,600.00	0.95	-	0.95
Boxford	811	1,662,666	1,000.00	-	1,000.00	-	1,000.00	0.06	-	0.06
Boylston	1,313	1,262,361	32,000.00	-	32,000.00	-	32,000.00	2.53	-	2.53
Brimfield	975	1,246,138	13,000.00	-	13,000.00	-	13,000.00	1.04	-	1.04
Brookfield	1,390	1,797,398	-	-	-	2,000.00	2,000.00	-	0.11	0.11
Burlington	2,656	3,170,447	5,768.00	28,232.00	34,000.00	-	34,000.00	1.07	-	1.07
Charlemont	812	1,570,700	5,000.00	-	5,000.00	-	5,000.00	0.32	-	0.32
Charlton	3,051	2,314,722	83,900.00	130,000.00	213,900.00	-	213,900.00	9.24	-	9.24
Chatham	2,192	10,949,315	390,000.00	-	390,000.00	-	390,000.00	3.56	-	3.56
Chester	1,252	1,390,004	1,500.00	1,000.00	2,500.00	21,000.00	23,500.00	0.18	1.51	1.69
Chesterfield	375	748,028	23,600.00	-	23,600.00	-	23,600.00	3.15	-	3.15
Chilmark	230	1,097,259	2,500.00	-	2,500.00	-	2,500.00	0.23	-	0.23
Cohasset	3,540	11,181,837	-	-	-	367,000.00	367,000.00	-	3.28	3.28
Cummington	532	806,106	2,000.00	-	2,000.00	-	2,000.00	0.25	-	0.25
Deerfield	3,083	5,482,715	22,000.00	37,200.00	59,200.00	-	59,200.00	1.08	-	1.08
Dennis	1,807	9,108,985	40,000.00	-	40,000.00	-	40,000.00	0.44	-	0.44
Dighton	3,021	3,903,945	17,000.00	-	17,000.00	-	17,000.00	0.44	-	0.44
Douglas	2,667	2,489,013	-	-	-	2,000.00	2,000.00	-	0.08	0.08
Dudley	4,725	3,551,762	19,200.00	144,000.00	163,200.00	122,000.00	285,200.00	4.59	3.44	8.03
Duxbury	2,432	9,150,480	259,000.00	-	259,000.00	-	259,000.00	2.84	-	2.84
East Bridgewater	4,008	6,409,780	200,000.00	218,000.00	418,000.00	16,000.00	434,000.00	6.52	0.25	6.77
East Brookfield	1,070	1,459,110	11,000.00	-	11,000.00	12,000.00	23,000.00	0.76	0.82	1.58
Eastham	604	2,451,657	2,000.00	-	2,000.00	-	2,000.00	0.08	-	0.08
Essex	1,561	2,178,850	-	-	-	450,000.00	450,000.00	-	20.65	20.65
Freetown	1,830	2,249,820	70,000.00	80,000.00	150,000.00	-	150,000.00	6.67	-	6.67
Georgetown	1,978	2,435,625	6,000.00	-	6,000.00	89,500.00	95,500.00	0.25	3.67	3.92
Goshen	278	553,726	1,500.00	-	1,500.00	-	1,500.00	0.27	-	0.27
Gosnold	107	1,277,622	-	-	-	21,000.00	21,000.00	-	1.64	1.64
Granby	1,143	1,920,824	12,000.00	24,000.00	36,000.00	-	36,000.00	1.87	-	1.87

Granville	656	2,119,995	6,000.00	-	6,000.00	-	6,000.00	0.28	-	0.28
Groton	2,835	4,245,050	9,000.00	-	9,000.00	-	9,000.00	0.21	-	0.21
Groveland	2,150	2,006,480	9,623.00	16,377.00	26,000.00	-	26,000.00	1.30	-	1.30
Hamilton	2,387	6,472,971	10,000.00	-	10,000.00	175,000.00	185,000.00	0.16	2.70	2.86
Hampden	1,153	1,291,914	5,000.00	-	5,000.00	-	5,000.00	0.39	-	0.39
Hanover	3,018	4,451,979	3,000.00	-	3,000.00	122,000.00	125,000.00	0.07	2.74	2.81
Hanson	2,641	3,874,553	-	-	-	38,000.00	38,000.00	-	0.98	0.98
Hardwick	2,115	1,907,741	4,000.00	7,000.00	11,000.00	-	11,000.00	0.58	-	0.58
Harvard	1,065	2,528,859	7,000.00	-	7,000.00	-	7,000.00	0.28	-	0.28
Harwich	2,071	10,363,402	344,000.00	-	344,000.00	49,000.00	393,000.00	3.32	0.47	3.79
Hawley	203	357,991	2,000.00	-	2,000.00	-	2,000.00	0.56	-	0.56
Heath	327	518,303	5,000.00	-	5,000.00	-	5,000.00	0.96	-	0.96
Hinsdale	1,276	1,640,432	8,000.00	20,500.00	28,500.00	-	28,500.00	1.74	-	1.74
Holbrook	3,716	4,058,580	-	12,000.00	12,000.00	-	12,000.00	0.30	-	0.30
Holden	4,846	5,715,997	196,000.00	400,000.00	596,000.00	6,600.00	602,600.00	10.43	0.11	10.54
Holland	265	658,803	1,000.00	12,000.00	13,000.00	-	13,000.00	1.97	-	1.97
Holliston	3,311	4,476,192	7,000.00	-	7,000.00	199,000.00	206,000.00	0.16	4.44	4.60
Hopedale	3,317	4,015,604	-	-	-	261,000.00	261,000.00	-	6.50	6.50
Hopkinton	2,856	4,011,083	-	-	-	5,000.00	5,000.00	-	0.12	0.12
Hubbardston	1,019	1,050,799	283.00	8,717.00	9,000.00	-	9,000.00	0.86	-	0.86
Hull	3,388	19,505,728	699,000.00	-	699,000.00	-	699,000.00	3.58	-	3.58
Huntington	1,242	1,338,893	51,650.00	-	51,650.00	-	51,650.00	3.86	-	3.86
Kingston	2,922	6,910,203	205,000.00	175,000.00	380,000.00	43,000.00	423,000.00	5.50	0.62	6.12
Lakeville	1,555	2,358,149	50,000.00	80,000.00	130,000.00	-	130,000.00	5.51	-	5.51
Lancaster	3,037	3,599,971	-	-	-	3,000.00	3,000.00	-	0.08	0.08
Lanesborough	1,556	1,946,599	-	250,000.00	250,000.00	-	250,000.00	12.84	-	12.84
Lee	4,347	5,131,424	-	23,000.00	23,000.00	316,000.00	339,000.00	0.45	6.16	6.61
Lenox	2,951	5,264,843	94,000.00	-	94,000.00	161,000.00	255,000.00	1.78	3.06	4.84
Leverett	594	741,147	20,000.00	120,000.00	140,000.00	-	140,000.00	18.89	-	18.89
Leyden	254	368,518	1,165.00	-	1,165.00	-	1,165.00	0.32	-	0.32
Lincoln	1,998	4,633,912	121,000.00	190,000.00	311,000.00	-	311,000.00	6.71	-	6.71
Littleton	1,673	3,802,370	-	-	-	16,500.00	16,500.00	-	0.43	0.43
Lunenburg	2,657	5,056,907	3,000.00	-	3,000.00	-	3,000.00	0.06	-	0.06
Lynnfield	2,921	7,661,734	64,000.00	275,000.00	339,000.00	-	339,000.00	4.42	-	4.42
Marion	2,120	5,698,189	38,000.00	-	38,000.00	65,000.00	103,000.00	0.67	1.14	1.81
Marshfield	2,405	11,003,811	186,000.00	414,000.00	600,000.00	279,000.00	879,000.00	5.45	2.54	7.99
Mashpee	343	1,579,215	8,316.00	9,184.00	17,500.00	-	17,500.00	1.11	-	1.11
Mattapoisett	1,994	4,485,677	19,250.00	2,000.00	21,250.00	3,900.00	25,150.00	0.47	0.09	0.56
Medfield	4,199	3,563,979	59,500.00	55,000.00	114,500.00	22,000.00	136,500.00	3.21	0.62	3.83
Medway	3,363	4,338,944	34,800.00	-	34,800.00	95,997.00	130,797.00	0.80	2.22	3.02
Mendon	1,504	1,823,207	24,600.00	-	24,600.00	20,000.00	44,600.00	1.35	1.10	2.45
Merrimac	2,384	2,356,241	-	-	-	18,000.00	18,000.00	-	0.76	0.76
Middlefield	226	428,390	8,500.00	-	8,500.00	-	8,500.00	1.98	-	1.98
Middleton	2,415	2,572,818	8,000.00	14,000.00	22,000.00	-	22,000.00	0.86	-	0.86
Millis	2,329	3,503,531	-	-	-	1,000.00	1,000.00	-	0.03	0.03
Monroe	171	746,789	-	3,000.00	3,000.00	-	3,000.00	0.40	-	0.40
Montgomery	137	330,051	2,000.00	-	2,000.00	-	2,000.00	0.61	-	0.61
Mount Washington	53	319,010	3,200.00	-	3,200.00	-	3,200.00	1.00	-	1.00
Nantucket	2,870	13,351,238	-	-	-	12,000.00	12,000.00	-	0.09	0.09
New Braintree	409	788,285	5,000.00	-	5,000.00	-	5,000.00	0.63	-	0.63
New Salem	364	403,875	1,800.00	-	1,800.00	-	1,800.00	0.45	-	0.45
Norfolk	2,006	2,085,361	40,000.00	200,000.00	240,000.00	36,500.00	276,500.00	11.51	1.75	13.26

Net Debt, January 1, 1950, and Ratio of Net Debt to Valuation: Towns over 5,000 Population — Concluded.

Towns (Over 5,000 Population)	Population 1945	Valuation, 1949 including Motor Vehicles	NET DEBT, JANUARY 1, 1950					RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Northborough	2,958	2,722,625	23,000.00	-	23,000.00	15,000.00	38,000.00	0.85	0.55	1.40
North Brookfield	3,121	3,346,127	65,000.00	-	65,000.00	20,000.00	85,000.00	1.94	0.60	2.54
Northfield	2,064	2,345,466	4,500.00	-	4,500.00	-	4,500.00	0.19	-	0.19
North Reading	3,089	4,249,487	140,000.00	100,000.00	240,000.00	342,300.00	582,300.00	5.65	8.05	13.70
Norton	3,096	3,981,048	115,000.00	350,000.00	465,000.00	99,000.00	564,000.00	11.68	2.49	14.17
Norwell	2,147	3,009,910	114,000.00	214,000.00	328,000.00	135,000.00	463,000.00	10.90	4.48	15.38
Oak Bluffs	1,345	6,315,317	-	18,000.00	18,000.00	170,000.00	188,000.00	0.29	2.69	2.98
Orleans	1,543	5,513,977	22,835.00	36,665.00	59,500.00	-	59,500.00	1.08	-	1.08
Otis	377	1,065,616	30,000.00	30,000.00	60,000.00	-	60,000.00	5.63	-	5.63
Paxton	850	1,751,719	600.00	-	600.00	42,000.00	42,600.00	0.03	2.40	2.43
Pembroke	1,821	4,194,900	152,000.00	60,000.00	212,000.00	120,000.00	332,000.00	5.08	2.86	7.94
Pepperell	3,119	3,470,121	18,700.00	-	18,700.00	11,000.00	29,700.00	0.54	0.32	0.86
Phillipston	475	872,058	18,000.00	18,000.00	36,000.00	-	36,000.00	4.13	-	4.13
Plainville	1,837	2,179,855	2,000.00	-	2,000.00	-	2,000.00	0.09	-	0.09
Princeton	866	1,478,254	5,000.00	-	5,000.00	9,000.00	14,000.00	0.34	0.61	0.95
Provincetown	3,564	7,260,046	-	-	-	58,000.00	58,000.00	-	0.80	0.80
Rehoboth	3,036	3,885,812	19,000.00	-	19,000.00	-	19,000.00	0.49	-	0.49
Richmond	646	1,104,551	3,000.00	-	3,000.00	-	3,000.00	0.27	-	0.27
Rockport	3,992	7,519,228	16,120.00	23,880.00	40,000.00	69,000.00	109,000.00	0.53	0.92	1.45
Rowe	178	768,823	2,000.00	-	2,000.00	-	2,000.00	0.26	-	0.26
Rowley	1,585	1,822,710	20,900.00	-	20,900.00	245,000.00	265,900.00	1.15	13.44	14.59
Royalston	750	931,911	16,500.00	-	16,500.00	-	16,500.00	1.77	-	1.77
Russell	1,221	2,745,998	45,000.00	-	45,000.00	5,500.00	50,500.00	1.64	0.20	1.84
Rutland	1,561	2,140,114	2,500.00	14,000.00	16,500.00	12,000.00	28,500.00	0.77	0.56	1.33
Salisbury	2,622	3,915,396	31,000.00	200,000.00	231,000.00	-	231,000.00	5.90	-	5.90
Sandisfield	370	1,048,445	42,000.00	-	42,000.00	-	42,000.00	4.01	-	4.01
Savoy	294	323,175	6,000.00	-	6,000.00	-	6,000.00	1.86	-	1.86
Scituate	4,873	16,676,085	157,250.00	475,000.00	632,250.00	350,000.00	982,250.00	3.79	2.10	5.89
Sharon	4,073	8,115,306	37,000.00	-	37,000.00	31,800.00	68,800.00	0.46	0.39	0.85
Shelburne	1,656	3,056,123	-	2,000.00	2,000.00	-	2,000.00	0.07	-	0.07
Shirley	2,459	2,287,814	-	14,000.00	14,000.00	-	14,000.00	0.61	-	0.61
Shutesbury	201	501,975	-	42,000.00	42,000.00	-	42,000.00	8.37	-	8.37
Southampton	1,102	1,561,902	38,000.00	95,000.00	133,000.00	24,000.00	157,000.00	8.51	1.54	10.05
Southborough	2,330	3,512,414	2,500.00	114,000.00	116,500.00	-	116,500.00	3.32	-	3.32
Southwick	1,885	3,709,691	104,000.00	80,000.00	184,000.00	100,000.00	284,000.00	4.96	2.70	7.66
Sterling	1,897	2,803,657	-	5,000.00	5,000.00	68,000.00	73,000.00	0.18	2.42	2.60
Stockbridge	1,739	4,984,333	12,500.00	27,000.00	39,500.00	-	39,500.00	0.79	-	0.79
Stow	1,337	1,852,228	59,000.00	-	59,000.00	-	59,000.00	3.19	-	3.19
Sturbridge	2,329	2,614,969	7,500.00	-	7,500.00	30,000.00	37,500.00	0.29	1.15	1.43
Sudbury	2,051	3,392,412	4,000.00	385,000.00	389,000.00	-	389,000.00	11.47	-	11.47
Sunderland	1,018	1,693,352	3,000.00	-	3,000.00	-	3,000.00	0.18	-	0.18
Sutton	2,610	2,611,221	102,500.00	225,000.00	327,500.00	-	327,500.00	12.54	-	12.54

Templeton	4,435	4,092,474	54,000 00	-	54,000 00	520,000 00	574,600 00	1.32	12.71	14.03
Tisbury	1,719	5,957,001	-	2,000 00	2,000 00	-	2,000 00	0.03	-	0.03
Tolland	111	474,425	2,560 00	-	2,560 00	-	2,560 00	0.54	-	0.54
Topsfield	1,153	3,326,449	-	-	-	210,000 00	210,000 00	-	6.31	6.31
Townsend	2,298	3,065,191	2,000 00	-	2,000 00	70,000 00	72,000 00	0.07	2.28	2.35
Truro	582	2,320,002	6,000 00	-	6,000 00	-	6,000 00	0.26	-	0.26
Tyngsborough	1,495	1,918,376	5,000 00	-	5,000 00	-	5,000 00	0.26	-	0.26
Wales	354	557,847	2,000 00	-	2,000 00	-	2,000 00	0.36	-	0.36
Warren	3,498	3,312,081	49,000 00	21,000 00	70,000 00	-	70,000 00	2.11	-	2.11
Warwick	401	456,111	9,000 00	-	9,000 00	-	9,000 00	1.97	-	1.97
Wayland	3,901	7,524,782	281,000 00	396,000 00	677,000 00	128,000 00	805,000 00	9.00	1.70	10.70
Welfleet	851	3,292,232	17,000 00	9,000 00	26,000 00	-	26,000 00	0.79	-	0.79
Wenham	1,406	4,444,055	-	-	-	270,000 00	270,000 00	-	6.08	6.08
West Boylston	2,382	3,446,520	6,000 00	12,000 00	18,000 00	-	18,000 00	0.52	-	0.52
West Bridgewater	3,605	5,252,124	-	-	-	194,000 00	194,000 00	-	3.69	3.69
West Brookfield	1,457	1,958,762	-	-	-	26,500 00	26,500 00	-	1.35	1.35
Westhampton	413	587,283	15,000 00	-	15,000 00	-	15,000 00	2.55	-	2.55
Westminster	2,153	2,651,435	-	7,500 00	7,500 00	-	7,500 00	0.28	-	0.28
West Newbury	1,503	1,597,744	2,000 00	-	2,000 00	69,900 00	71,900 00	0.13	4.37	4.50
Weston	4,473	14,185,300	481,000 00	373,000 00	854,000 00	136,000 00	990,000 00	6.02	0.96	6.98
Westport	4,748	9,104,196	7,000 00	9,000 00	16,000 00	-	16,000 00	0.18	-	0.18
West Stockbridge	1,059	1,455,729	56,500 00	57,000 00	113,500 00	-	113,500 00	7.80	-	7.80
Westwood	4,797	10,138,469	295,000 00	45,000 00	340,000 00	-	340,000 00	3.35	-	3.35
Wilbraham	3,442	5,459,484	-	330,000 00	330,000 00	46,000 00	376,000 00	6.05	0.84	6.89
Williamsburg	1,828	2,059,284	4,000 00	-	4,000 00	7,000 00	11,000 00	0.19	0.34	0.53
Williamstown	4,623	8,272,489	-	-	-	238,000 00	238,000 00	-	2.88	2.88
Worthington	363	971,974	28,000 00	-	28,000 00	-	28,000 00	2.88	-	2.88
Yarmouth	2,461	9,972,909	320,000 00	50,000 00	370,000 00	409,000 00	779,000 00	3.71	4.10	7.81
Totals	¹401,213	²\$719,012,128	\$7,115,558.00	\$7,025,017.00	\$14,140,575.00	\$7,811,437.00	\$21,952,012.00	1.97	1.08	3.05

¹ Includes 68,269 population of 56 towns having no funded debt.² Includes \$131,728,750 valuation of 56 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1950:

Alford	East Longmeadow	Pelham
Ashby	Edgartown	Peru
Berkley	Egremont	Petersham
Berlin	Erving	Plainfield
Bernardston	Florida	Plympton
Bolton	Gay Head	Raynham
Bourne	Gill	Rochester
Boxborough	Hadley	Sandwich
Brewster	Halifax	Sheffield
Buckland	Hancock	Sherborn
Carlisle	Hatfield	Tyringham
Carver	Manchester	Upton
Cheshire	Millville	Washington
Clarksburg	Monterey	Wendell
Colrain	Nahant	Westford
Conway	New Ashford	West Tisbury
Dalton	Newbury	Whately
Dover	New Marlborough	Windsor
Dunstable	Oakham	

Aggregate Net Debt, January 1, 1950.

	Popula- tion 1945	Valuation 1949 (including Motor Vehicles)	General Debt Inside Limit	General Debt Outside Limit	Total General Debt	Enterprise Debt	Total Net Debt	RATIO OF DEBT TO VALUATION		
								General	Enter- prise	Total
Cities	2,986,588	\$5,006,179.212	\$68,535,471.76	\$69,708,744.77	\$138,244,216.53	\$34,134,081.04	\$172,378,297.57	2.76	0.68	3.44
Towns over 5,000	1,105,480	1,859,057,445	20,081,019.00	6,345,311.00	26,426,330.00	7,250,400.00	33,676,730.00	1.42	0.39	1.81
Towns under 5,000	401,213	719,012,128	7,115,558.00	7,025,017.00	14,140,575.00	7,811,437.00	21,952,012.00	1.97	1.08	3.05
Aggregate	4,493,281	\$7,584,248,785	\$95,732,048.76	\$83,079,072.77	\$178,811,121.53	\$49,195,918.04	\$228,007,039.57	2.36	0.65	3.01

Net Debt, January 1, 1951, and Ratio of Net Debt to Valuation: Cities.

CITIES.	Population, 1950	Valuation, 1950 including Motor Vehicles	NET DEBT, JANUARY 1, 1951					RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
ATTLEBORO	23,665	\$38,532,820	\$275,000.00	\$703,500.00	\$978,500.00	\$379,000.00	\$1,357,500.00	2.54	0.98	3.52
BEVERLY	28,855	46,687,513	1,022,000.00	281,000.00	1,303,000.00	215,000.00	1,518,000.00	2.79	0.46	3.25
BOSTON	790,863	1,619,849,958	29,720,498.48	30,328,600.00	60,048,498.48	13,751,799.69	73,800,298.17	3.71	0.85	4.56
BROCKTON	62,856	87,659,787	1,038,000.00	1,639,000.00	2,677,000.00	382,000.00	3,059,000.00	3.05	0.44	3.49
CAMBRIDGE	120,676	223,773,791	1,248,000.00	2,188,500.00	3,436,500.00	138,000.00	3,574,500.00	1.54	0.06	1.60
CHELSEA	39,038	47,669,956	406,000.00	633,540.27	1,039,540.27	59,000.00	1,098,540.27	2.18	0.12	2.30
CHICOPEE	48,939	54,566,516	801,725.00	106,000.00	907,725.00	2,839,000.00	3,746,725.00	1.67	5.20	6.87
EVERETT	45,789	100,710,897	408,000.00	540,000.00	948,000.00	15,000.00	963,000.00	0.94	0.02	0.96
FALL RIVER	111,759	132,169,058	2,304,500.00	1,652,000.00	3,956,500.00	178,000.00	4,134,500.00	2.99	0.14	3.13
FITCHBURG	42,671	65,821,869	991,000.00	1,613,000.00	2,604,000.00	460,000.00	3,064,000.00	3.95	0.70	4.65
GARDNER	19,617	26,687,233	347,000.00	80,000.00	427,000.00	53,000.00	480,000.00	1.60	0.20	1.80
GLOUCESTER	25,048	49,234,711	628,000.00	866,000.00	1,494,000.00	247,000.00	1,741,000.00	3.04	0.50	3.54
HAVERTHILL	47,213	64,568,455	783,000.00	80,000.00	863,000.00	415,000.00	1,278,000.00	1.34	0.64	1.98
HOLYOKE	54,441	85,938,974	874,000.00	474,000.00	1,348,000.00	1,549,000.00	2,897,000.00	1.57	1.80	3.37
LAWRENCE	80,427	98,192,457	861,100.65	1,270,000.00	2,131,100.65	182,000.00	2,313,100.65	2.17	0.19	2.36
LEOMINSTER	24,084	30,677,659	429,000.00	-	429,000.00	242,000.00	671,000.00	1.40	0.79	2.19
LOWELL	96,523	114,207,223	2,231,500.00	248,000.00	2,479,500.00	517,000.00	2,996,500.00	2.17	0.45	2.62
LYNN	99,521	147,488,745	3,196,000.00	3,655,000.00	6,851,000.00	130,000.00	6,981,000.00	4.64	0.09	4.73
MALDEN	59,779	86,022,591	711,000.00	836,000.00	1,547,000.00	-	1,547,000.00	1.80	-	1.80
MARLBOROUGH	15,741	18,464,596	326,000.00	18,000.00	344,000.00	26,000.00	370,000.00	1.86	0.14	2.00
MEDFORD	66,109	98,378,333	1,235,000.00	721,000.00	1,956,000.00	131,000.00	2,087,000.00	1.99	0.13	2.12
MELROSE	26,919	47,233,723	-	-	-	-	-	-	-	-
NEW BEDFORD	109,033	128,601,784	1,478,734.93	505,000.00	1,983,734.93	554,000.00	2,537,734.93	1.54	0.43	1.97
NEWBURYPORT	14,073	15,116,364	66,000.00	60,000.00	126,000.00	105,000.00	231,000.00	0.83	0.70	1.53
NEWTON	80,996	220,099,452	4,278,000.00	5,248,000.00	9,526,000.00	174,000.00	9,700,000.00	4.33	0.08	4.41
NORTH ADAMS	21,475	24,788,359	299,000.00	20,000.00	319,000.00	99,000.00	418,000.00	1.29	0.40	1.69
NORTHAMPTON	28,998	34,394,764	10,000.00	247,000.00	257,000.00	125,000.00	382,000.00	0.75	0.36	1.11
PEABODY	22,647	28,712,009	184,000.00	575,000.00	759,000.00	1,247,500.00	2,006,500.00	2.64	4.35	6.99
PITTSFIELD	53,055	104,124,696	436,000.00	1,121,000.00	1,557,000.00	3,070,000.00	4,627,000.00	1.49	2.95	4.44
QUINCY	83,190	158,166,134	3,208,000.00	1,164,000.00	4,372,000.00	-	4,372,000.00	2.76	-	2.76
REVERE	36,663	57,273,724	919,000.00	722,000.00	1,641,000.00	141,000.00	1,782,000.00	2.86	0.25	3.11
SALEM	41,842	60,357,492	677,000.00	490,000.00	1,167,000.00	320,500.00	1,487,500.00	1.93	0.53	2.46
SOMERVILLE	102,254	139,291,176	1,451,000.00	1,428,000.00	2,879,000.00	55,000.00	2,934,000.00	2.67	0.04	2.71
SPRINGFIELD	162,601	313,760,593	1,875,008.60	7,154,992.00	9,030,000.00	4,080,000.00	13,110,000.00	2.88	1.30	4.18
TAUNTON	40,056	42,751,404	286,000.00	985,000.00	1,271,000.00	671,500.00	1,942,500.00	2.97	1.57	4.54
WALTHAM	47,198	71,205,522	1,068,000.00	384,000.00	1,452,000.00	266,000.00	1,718,000.00	2.04	0.37	2.41
WESTFIELD	20,961	28,088,243	-	24,000.00	24,000.00	179,000.00	203,000.00	0.08	0.64	0.72
WOBURN	20,269	27,860,383	-	58,000.00	58,000.00	21,000.00	79,000.00	0.21	0.07	0.28
WORCESTER	201,885	336,390,857	5,467,000.00	3,317,000.00	8,784,000.00	3,286,000.00	12,070,000.00	2.61	0.98	3.59
39 Cities	3,017,729	\$5,075,519,826	\$71,539,067.06	\$71,435,532.27	\$142,974,599.33	\$36,303,299.69	\$179,277,899.02	2.82	0.71	3.53

Net Debt, January 1, 1951, and Ratio of Net Debt to Valuation: Towns over 5,000 Population.

Towns (Over 5,000 Population)	Population 1950	Valuation, 1950 including Motor Vehicles	NET DEBT, JANUARY 1, 1951					RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Abington	7,133	\$7,596,413	\$307,409.00	\$417,591.00	\$725,000.00	\$73,000.00	\$798,000.00	9.54	0.96	10.50
Adams	12,027	12,517,073	12,000.00	-	12,000.00	-	12,000.00	0.10	-	0.10
Agawam	10,189	15,677,655	389,000.00	-	389,000.00	-	389,000.00	2.48	-	2.48
Amesbury	10,810	11,670,580	31,000.00	-	31,000.00	-	31,000.00	0.27	-	0.27
Amherst	10,850	12,828,141	149,000.00	197,000.00	346,000.00	420,000.00	766,000.00	2.70	3.27	5.97
Andover	12,261	22,742,670	20,000.00	60,000.00	80,000.00	-	80,000.00	0.35	-	0.35
Arlington	43,984	69,096,674	1,055,000.00	-	1,055,000.00	-	1,055,000.00	1.53	-	1.53
Athol	11,540	13,568,794	214,000.00	30,000.00	244,000.00	76,000.00	320,000.00	1.80	0.56	2.36
Auburn	8,838	9,649,489	167,000.00	226,000.00	393,000.00	-	393,000.00	4.07	-	4.07
Ayer	5,728	5,167,950	103,000.00	126,000.00	229,000.00	10,000.00	239,000.00	4.43	0.19	4.62
Barnstable	10,397	39,360,278	671,000.00	36,000.00	707,000.00	-	707,000.00	1.80	-	1.80
Bedford	5,216	4,665,903	55,000.00	200,000.00	255,000.00	58,000.00	313,000.00	5.47	1.24	6.71
Belmont	27,379	62,498,056	6,000.00	-	6,000.00	2,000.00	8,000.00	0.01	1	0.01
Billerica	11,001	16,244,536	360,000.00	-	360,000.00	182,000.00	542,000.00	2.22	1.12	3.34
Bourne	5,786	14,872,023	-	-	-	-	-	-	-	-
Braintree	23,130	41,459,445	1,376,000.00	493,000.00	1,869,000.00	168,000.00	2,037,000.00	4.51	0.40	4.91
Bridgewater	9,513	8,496,121	200,000.00	820,000.00	1,020,000.00	332,000.00	1,352,000.00	12.00	3.91	15.91
Brookline	56,952	167,188,976	2,713,000.00	200,000.00	2,913,000.00	148,000.00	3,061,000.00	1.74	0.09	1.83
Canton	7,438	10,778,043	306,000.00	336,000.00	642,000.00	23,000.00	665,000.00	5.96	0.21	6.17
Chelmsford	9,303	10,998,959	10,000.00	-	10,000.00	-	10,000.00	0.09	-	0.09
Clinton	12,295	13,547,517	-	-	-	16,000.00	16,000.00	-	0.12	0.12
Concord	8,676	14,193,106	242,000.00	612,000.00	854,000.00	286,000.00	1,140,000.00	6.02	2.01	8.03
Danvers	15,702	17,873,316	492,000.00	475,000.00	967,000.00	109,500.00	1,076,500.00	5.41	0.61	6.02
Dartmouth	11,120	17,700,679	166,000.00	-	166,000.00	342,000.00	508,000.00	0.94	1.93	2.87
Dedham	18,499	32,883,201	501,500.00	-	501,500.00	-	501,500.00	1.53	-	1.53
Dracut	8,577	7,653,319	-	-	-	-	-	-	-	-
Dudley	5,166	3,860,559	15,000.00	289,000.00	304,000.00	111,000.00	415,000.00	7.87	2.88	10.75
Easthampton	10,694	16,398,277	-	29,000.00	29,000.00	98,000.00	127,000.00	0.17	0.60	0.77
Easton	6,226	6,928,337	-	8,000.00	8,000.00	-	8,000.00	0.12	-	0.12
Fairhaven	12,811	15,010,357	4,000.00	-	4,000.00	111,600.00	115,600.00	0.03	0.74	0.77
Falmouth	8,497	28,094,990	16,000.00	148,000.00	164,000.00	82,600.00	246,600.00	0.58	0.30	0.88
Foxborough	7,037	8,201,898	290,000.00	396,000.00	686,000.00	40,000.00	726,000.00	8.36	0.49	8.85
Framingham	27,845	48,567,855	1,696,000.00	320,000.00	2,016,000.00	728,000.00	2,744,000.00	4.15	1.50	5.65
Franklin	8,043	10,797,449	180,000.00	-	180,000.00	150,000.00	330,000.00	1.67	1.39	3.06
Grafton	8,174	6,771,745	245,000.00	400,000.00	645,000.00	-	645,000.00	9.52	-	9.52
Great Barrington	6,598	10,959,173	123,500.00	-	123,500.00	-	123,500.00	1.13	-	1.13
Greenfield	17,237	30,945,081	105,000.00	3,000.00	108,000.00	185,000.00	293,000.00	0.35	0.60	0.95
Hingham	10,694	22,233,900	475,000.00	440,000.00	915,000.00	-	915,000.00	4.12	-	4.12
Holden	5,970	6,225,854	180,500.00	380,000.00	560,500.00	60,100.00	620,600.00	9.00	0.97	9.97
Hudson	8,131	8,225,153	39,000.00	-	39,000.00	527,000.00	566,000.00	0.47	6.41	6.88
Ipswich	6,877	10,107,790	4,000.00	30,000.00	34,000.00	42,600.00	76,600.00	0.34	0.42	0.76

Net Debt January 1, 1950, and Ratio of Net Debt to Valuation: Towns over 5,000 Population — Concluded.

Towns (Over 5,000 Population)	Population 1950	Valuation, 1950 including Motor Vehicles	NET DEBT, JANUARY 1, 1951					RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Leicester	5,929	\$5,048,126	\$8,000.00	\$24,000.00	\$32,000.00	—	\$32,000.00	0.63	—	0.63
Lexington	17,098	33,575,641	1,104,000.00	521,000.00	1,625,000.00	\$393,000.00	2,018,000.00	4.84	1.17	6.01
Longmeadow	6,453	18,297,737	56,000.00	—	56,000.00	—	56,000.00	0.31	—	0.31
Ludlow	8,629	8,708,508	126,000.00	—	126,000.00	—	126,000.00	1.45	—	1.45
Mansfield	7,156	9,643,018	50,000.00	151,000.00	201,000.00	171,000.00	372,000.00	2.09	1.77	3.86
Marblehead	13,711	29,264,369	1,037,000.00	65,000.00	1,102,000.00	3,000.00	1,105,000.00	3.77	0.01	3.78
Maynard	6,975	6,759,437	40,000.00	40,000.00	80,000.00	—	80,000.00	1.18	—	1.18
Methuen	24,411	25,490,028	53,000.00	32,000.00	85,000.00	13,500.00	98,500.00	0.34	0.05	0.39
Middleborough	10,139	11,653,141	310,000.00	—	310,000.00	559,000.00	869,000.00	2.66	4.80	7.46
Milford	15,405	17,536,527	57,100.00	39,000.00	96,100.00	—	96,100.00	0.55	—	0.55
Millbury	8,144	7,030,062	62,000.00	—	62,000.00	—	62,000.00	0.88	—	0.88
Milton	22,395	47,005,191	317,000.00	—	317,000.00	111,000.00	428,000.00	0.67	0.24	0.91
Monson	6,139	4,063,562	10,000.00	—	10,000.00	24,000.00	34,000.00	0.25	0.59	0.84
Montague	7,793	11,803,247	165,000.00	30,000.00	195,000.00	—	195,000.00	1.65	—	1.65
Natick	19,663	29,280,708	501,800.00	927,800.00	1,429,600.00	294,250.00	1,723,850.00	4.88	1.01	5.89
Needham	16,262	40,217,452	1,450,500.00	28,000.00	1,478,500.00	30,000.00	1,508,500.00	3.68	0.07	3.75
North Andover	8,429	13,596,283	346,000.00	—	346,000.00	—	346,000.00	2.54	—	2.54
North Attleborough	12,119	14,926,980	282,000.00	260,000.00	542,000.00	—	542,000.00	3.63	—	3.63
Northbridge	10,328	9,275,110	2,500.00	3,000.00	5,500.00	—	5,500.00	0.06	—	0.06
Norwood	16,693	30,303,052	2,000.00	87,000.00	89,000.00	6,000.00	95,000.00	0.29	0.02	0.31
Orange	5,880	6,570,648	—	—	—	50,000.00	50,000.00	—	0.76	0.76
Oxford	5,864	4,730,033	—	476,000.00	476,000.00	—	476,000.00	10.06	—	10.06
Palmer	9,524	10,105,295	—	—	—	—	—	—	—	—
Plymouth	13,652	28,950,888	319,000.00	12,000.00	331,000.00	225,000.00	556,000.00	1.14	0.78	1.92
Randolph	10,007	9,789,040	291,000.00	1,000,000.00	1,291,000.00	—	1,291,000.00	13.19	—	13.19
Reading	13,879	26,118,321	584,000.00	44,000.00	628,000.00	218,000.00	846,000.00	2.40	0.84	3.24
Rockland	8,929	10,626,923	1,000.00	12,000.00	13,000.00	56,000.00	69,000.00	0.12	0.53	0.65
Saugus	17,146	22,513,894	518,280.00	173,720.00	692,000.00	107,000.00	799,000.00	3.07	0.48	3.55
Scituate	5,983	18,389,522	137,000.00	450,000.00	587,000.00	320,000.00	907,000.00	3.19	1.74	4.93
Seekonk	6,087	9,604,670	100,000.00	—	100,000.00	—	100,000.00	1.04	—	1.04
Shrewsbury	10,392	13,926,527	362,000.00	—	362,000.00	29,000.00	391,000.00	2.60	0.21	2.81
Somerset	8,512	18,256,714	260,000.00	506,000.00	766,000.00	95,000.00	861,000.00	4.20	0.52	4.72
Southbridge	17,511	18,118,259	66,000.00	36,000.00	102,000.00	—	102,000.00	0.56	—	0.56
South Hadley	10,122	13,092,219	—	—	—	—	—	—	—	—
Spencer	7,047	5,980,405	30,000.00	30,000.00	60,000.00	10,000.00	70,000.00	1.00	0.17	1.17
Stoneham	13,208	20,135,071	513,000.00	—	513,000.00	355,000.00	868,000.00	2.55	1.76	4.31
Stoughton	11,139	13,227,344	475,000.00	5,000.00	480,000.00	153,000.00	633,000.00	3.63	1.16	4.79
Swampscott	11,535	28,454,480	483,000.00	80,000.00	563,000.00	40,000.00	603,000.00	1.98	0.14	2.12
Swansea	6,080	7,055,944	8,000.00	—	8,000.00	—	8,000.00	0.11	—	0.11
Tewksbury	7,375	7,430,733	48,000.00	—	48,000.00	—	48,000.00	0.65	—	0.65
Uxbridge	7,005	8,919,184	7,500.00	30,000.00	37,500.00	58,250.00	95,750.00	0.42	0.65	1.07
Wakefield	19,600	29,607,371	1,049,000.00	—	1,049,000.00	277,000.00	1,326,000.00	3.54	0.94	4.48

Walpole	8,865	19,084,870	366,000 00	340,000 00	706,000 00	21,000 00	727,000 00	3.70	0.11	3.81
Ware	7,495	7,533,043	12,000 00	16,000 00	28,000 00	4,000 00	32,000 00	0.37	0.05	0.42
Wareham	7,863	17,604,294	716,000 00	165,000 00	881,000 00	-	881,000 00	5.00	-	5.00
Watertown	37,339	68,741,753	150,000 00	255,000 00	405,000 00	-	405,000 00	0.59	-	0.59
Webster	13,215	19,936,175	79,000 00	565,000 00	644,000 00	8,000 00	652,000 00	3.23	0.04	3.27
Wellesley	20,847	58,674,902	1,449,000 00	98,000 00	1,547,000 00	83,000 00	1,630,000 00	2.64	0.14	2.78
Westborough	7,266	6,693,099	-	20,000 00	20,000 00	184,000 00	204,000 00	0.30	2.75	3.05
West Springfield	20,398	49,694,076	1,265,000 00	245,000 00	1,510,000 00	72,000 00	1,582,000 00	3.04	0.14	3.18
Westwood	5,838	11,211,700	270,500 00	40,500 00	311,000 00	-	311,000 00	2.77	-	2.77
Weymouth	32,695	75,174,376	1,495,000 00	-	1,495,000 00	286,000 00	1,781,000 00	1.99	0.38	2.37
Whitman	8,422	9,980,393	5,000 00	-	5,000 00	24,000 00	29,000 00	0.05	0.24	0.29
Williamstown	6,013	8,397,690	-	-	-	227,000 00	227,000 00	-	2.70	2.70
Wilmington	7,013	8,644,256	265,000 00	200,000 00	465,000 00	181,000 00	646,000 00	5.38	2.09	7.47
Winchendon	6,477	6,733,725	32,000 00	39,000 00	71,000 00	100,000 00	171,000 00	1.05	1.49	2.54
Winchester	15,567	42,078,434	12,000 00	-	12,000 00	-	12,000 00	0.03	-	0.03
Winthrop	19,494	27,731,894	6,000 00	-	6,000 00	125,000 00	131,000 00	0.02	0.45	0.47
Wrentham	5,357	6,035,068	128,000 00	15,000 00	143,000 00	143,000 00	286,000 00	2.37	2.37	4.74
100 Towns	1,224,856	\$2,043,288,797	\$30,401,089.00	\$13,732,611.00	\$44,133,700.00	\$9,437,400.00	\$53,571,100.00	2.16	0.46	2.62

¹ Less than one one-hundredth of one per cent.

Net Debt, January 1, 1951, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.

TOWNS. (Under 5,000 Population)	Population 1950	Valuation, 1950 including Motor Vehicles	NET DEBT, JANUARY 1, 1951					RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Acton	3,408	\$4,968,116	\$7,000.00	-	\$7,000.00	-	\$7,000.00	0.14	-	0.14
Acushnet	4,402	3,582,016	-	-	-	\$7,600.00	7,600.00	-	0.21	0.21
Ashburnham	2,604	2,541,548	54,000.00	\$70,000.00	124,000.00	-	124,000.00	4.88	-	4.88
Ashfield	979	1,612,949	8,000.00	-	8,000.00	-	8,000.00	0.50	-	0.50
Ashland	3,496	4,893,891	115,000.00	-	115,000.00	101,500.00	216,500.00	2.35	2.07	4.42
Avon	2,662	2,444,134	-	14,000.00	14,000.00	6,000.00	20,000.00	0.57	0.25	0.82
Barre	3,401	3,560,695	-	-	-	154,000.00	154,000.00	-	4.32	4.32
Becket	744	1,111,138	10,000.00	8,000.00	18,000.00	-	18,000.00	1.62	-	1.62
Belchertown	3,486	2,409,598	52,000.00	-	52,000.00	-	52,000.00	2.16	-	2.16
Bellingham	4,100	4,969,086	18,000.00	-	18,000.00	198,000.00	216,000.00	0.36	3.99	4.35
Berlin	1,348	1,550,816	-	120,000.00	120,000.00	-	120,000.00	7.74	-	7.74
Bernardston	1,116	1,552,800	30,000.00	170,000.00	200,000.00	-	200,000.00	12.88	-	12.88
Blackstone	4,966	2,949,402	28,000.00	-	28,000.00	-	28,000.00	0.95	-	0.95
Blandford	597	1,061,102	5,700.00	-	5,700.00	-	5,700.00	0.54	-	0.54
Boylston	1,688	1,339,027	23,100.00	-	23,100.00	-	23,100.00	1.73	-	1.73
Brimfield	1,183	1,321,427	49,478.00	30,000.00	79,478.00	-	79,478.00	6.01	-	6.01
Brookfield	1,568	1,876,139	-	-	-	1,000.00	1,000.00	-	0.05	0.05
Burlington	3,139	3,375,664	1,768.00	27,232.00	29,000.00	-	29,000.00	0.86	-	0.86
Carver	1,530	3,784,979	165,000.00	100,000.00	265,000.00	-	265,000.00	7.00	-	7.00
Charlemont	860	1,694,196	4,000.00	-	4,000.00	-	4,000.00	0.25	-	0.25
Charlton	3,132	2,468,557	83,000.00	123,000.00	206,000.00	-	206,000.00	8.34	-	8.34
Chatham	2,446	12,163,107	370,000.00	-	370,000.00	-	370,000.00	3.04	-	3.04
Cheshire	1,919	1,700,870	14,000.00	125,000.00	139,000.00	-	139,000.00	8.17	-	8.17
Chester	1,293	1,407,801	-	500.00	500.00	19,500.00	20,000.00	0.04	1.38	1.42
Chesterfield	496	786,145	20,400.00	-	20,400.00	-	20,400.00	2.59	-	2.59
Cohasset	3,694	11,687,680	197,000.00	694,000.00	891,000.00	417,000.00	1,308,000.00	7.62	3.57	11.19
Colrain	1,541	1,797,978	65,000.00	120,000.00	185,000.00	-	185,000.00	10.29	-	10.29
Cummington	613	836,664	2,000.00	-	2,000.00	-	2,000.00	0.24	-	0.24
Dalton	4,753	6,601,232	100,000.00	400,000.00	500,000.00	-	500,000.00	7.57	-	7.57
Deerfield	3,082	5,592,260	44,000.00	26,000.00	70,000.00	-	70,000.00	1.25	-	1.25
Dennis	2,427	10,103,331	310,000.00	-	310,000.00	-	310,000.00	3.07	-	3.07
Dighton	2,988	3,936,845	10,500.00	-	10,500.00	-	10,500.00	0.27	-	0.27
Douglas	2,627	2,618,015	-	-	-	76,000.00	76,000.00	-	2.90	2.90
Duxbury	3,149	9,526,715	244,000.00	-	244,000.00	-	244,000.00	2.56	-	2.56
East Bridgewater	4,409	6,811,362	190,000.00	205,000.00	395,000.00	14,000.00	409,000.00	5.80	0.20	6.00
East Brookfield	1,242	1,520,240	9,000.00	-	9,000.00	10,500.00	19,500.00	0.59	0.69	1.28
Eastham	874	2,787,928	46,000.00	-	46,000.00	-	46,000.00	1.65	-	1.65
East Longmeadow	4,856	9,788,981	185,000.00	500,000.00	685,000.00	-	685,000.00	7.00	-	7.00
Edgartown	1,494	5,509,302	32,500.00	-	32,500.00	-	32,500.00	0.59	-	0.59
Essex	1,795	2,302,562	-	-	-	433,000.00	433,000.00	-	18.81	18.81
Freetown	2,100	2,482,472	65,000.00	75,000.00	140,000.00	-	140,000.00	5.64	-	5.64
Georgetown	2,398	2,526,528	4,000.00	-	4,000.00	80,000.00	84,000.00	0.16	3.16	3.32

Goshen	315	592,527	5,250.00	-	5,250.00	-	5,250.00	0.89	-	0.89
Gosnold	57	1,142,704	-	-	-	19,000.00	19,000.00	-	1.66	1.66
Granby	1,862	2,345,136	11,000.00	22,000.00	33,000.00	-	33,000.00	1.41	-	1.41
Granville	733	2,172,102	4,000.00	-	4,000.00	-	4,000.00	0.18	-	0.18
Groton	2,873	4,409,866	86,000.00	200,000.00	286,000.00	-	286,000.00	6.49	-	6.49
Groveland	2,338	2,075,008	6,223.00	16,377.00	22,600.00	12,000.00	34,600.00	1.09	0.58	1.67
Hadley	2,644	3,870,744	100,000.00	-	100,000.00	-	100,000.00	2.58	-	2.58
Halifax	948	2,209,669	3,000.00	-	3,000.00	127,000.00	130,000.00	0.13	5.75	5.88
Hamilton	2,762	6,831,080	5,000.00	-	5,000.00	159,000.00	164,000.00	0.07	2.33	2.40
Hampden	1,320	1,412,849	4,000.00	-	4,000.00	-	4,000.00	0.28	-	0.28
Hanover	3,378	4,665,713	1,000.00	-	1,000.00	110,000.00	111,000.00	0.02	2.36	2.38
Hanson	3,248	4,526,919	150,000.00	350,000.00	500,000.00	34,000.00	534,000.00	11.05	0.75	11.80
Hardwick	2,344	1,985,398	4,000.00	5,600.00	9,600.00	-	9,600.00	0.48	-	0.48
Harvard	3,869	2,605,806	3,000.00	-	3,000.00	-	3,000.00	0.12	-	0.12
Harwich	2,655	11,092,420	320,000.00	-	320,000.00	42,000.00	362,000.00	2.88	0.38	3.26
Hawley	244	378,475	2,000.00	-	2,000.00	-	2,000.00	0.53	-	0.53
Heath	307	512,489	21,000.00	-	21,000.00	-	21,000.00	4.10	-	4.10
Hinsdale	1,459	1,549,209	6,000.00	6,400.00	12,400.00	-	12,400.00	0.80	-	0.80
Holbrook	4,007	4,294,570	-	10,000.00	10,000.00	-	10,000.00	0.23	-	0.23
Holland	375	741,657	4,600.00	11,000.00	15,000.00	-	15,000.00	2.02	-	2.02
Holliston	3,650	4,729,558	-	-	-	231,000.00	231,000.00	-	4.88	4.88
Hopedale	3,476	4,329,461	-	-	-	247,000.00	247,000.00	-	5.71	5.71
Hopkinton	3,474	4,278,216	115,000.00	150,000.00	265,000.00	104,000.00	369,000.00	6.20	2.43	8.63
Hubbardston	1,131	1,112,459	-	8,000.00	8,000.00	-	8,000.00	0.72	-	0.72
Hull	3,331	20,614,241	651,000.00	-	651,000.00	-	651,000.00	3.16	-	3.16
Huntington	1,261	1,468,806	47,500.00	-	47,500.00	-	47,500.00	3.23	-	3.23
Kingston	3,449	7,350,775	191,000.00	163,000.00	354,000.00	35,000.00	389,000.00	4.81	0.48	5.29
Lakeville	2,069	2,554,481	52,000.00	76,000.00	128,000.00	-	128,000.00	5.01	-	5.01
Lancaster	3,590	4,828,528	-	-	-	2,000.00	2,000.00	-	0.04	0.04
Lanesborough	1,962	2,005,791	-	237,000.00	237,000.00	-	237,000.00	11.82	-	11.82
Lee	4,607	5,278,469	-	19,000.00	19,000.00	311,000.00	330,000.00	0.36	5.89	6.25
Lenox	3,415	5,304,065	88,000.00	-	88,000.00	180,000.00	268,000.00	1.66	3.39	5.05
Leverett	790	825,171	19,000.00	114,000.00	133,000.00	-	133,000.00	16.12	-	16.12
Leyden	306	377,732	2,400.00	-	2,400.00	-	2,400.00	0.64	-	0.64
Lincoln	2,329	5,169,022	112,000.00	180,000.00	292,000.00	-	292,000.00	5.65	-	5.65
Littleton	2,344	4,137,382	-	-	-	151,000.00	151,000.00	-	3.65	3.65
Lumenburg	3,902	5,477,417	2,000.00	-	2,000.00	-	2,000.00	0.04	-	0.04
Lynnfield	3,925	9,682,772	47,000.00	285,000.00	332,000.00	-	332,000.00	3.43	-	3.43
Manchester	2,849	9,794,565	270,000.00	600,000.00	870,000.00	-	870,000.00	8.88	-	8.88
Marion	2,239	5,764,483	23,000.00	-	23,000.00	60,000.00	83,000.00	0.40	1.04	1.44
Marshfield	3,247	12,086,095	172,000.00	380,000.00	552,000.00	263,000.00	815,000.00	4.57	2.17	6.74
Mashpee	436	1,659,926	7,000.00	8,000.00	15,000.00	-	15,000.00	0.90	-	0.90
Mattapoisett	2,220	4,641,391	14,000.00	250,000.00	264,000.00	47,600.00	311,600.00	5.69	1.02	6.71
Medfield	4,540	3,930,440	66,500.00	281,000.00	347,500.00	12,500.00	360,000.00	8.84	0.32	9.16
Medway	3,754	4,639,204	33,100.00	-	33,100.00	89,000.00	122,100.00	0.71	1.92	2.63
Mendon	1,614	1,927,834	21,000.00	-	21,000.00	19,000.00	40,000.00	1.09	0.98	2.07
Merrimac	2,796	2,418,171	-	-	-	16,000.00	16,000.00	-	0.66	0.66
Middlefield	294	439,585	6,000.00	-	6,000.00	-	6,000.00	1.36	-	1.36
Middleton	2,913	2,685,779	4,000.00	200,000.00	204,000.00	-	204,000.00	7.60	-	7.60
Millis	2,546	3,689,226	120,000.00	-	120,000.00	-	120,000.00	3.25	-	3.25
Monroe	176	757,192	-	1,000.00	1,000.00	-	1,000.00	0.13	-	0.13
Montgomery	154	339,342	5,500.00	-	5,500.00	-	5,500.00	1.62	-	1.62

Net Debt, January 1, 1951, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population — Concluded.

Towns (Under 5,000 Population)	Population 1950	Valuation, 1950 including Motor Vehicles	NET DEBT, JANUARY 1, 1951					RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Mount Washington	31	\$312,738	\$2,000.00	-	\$2,000.00	-	\$2,000.00	0.64	-	0.64
Nantucket	3,417	13,662,080	-	-	-	\$10,000.00	10,000.00	-	0.07	0.07
New Braintree	478	821,699	4,000.00	-	4,000.00	-	4,000.00	0.49	-	0.49
New Salem	394	409,785	900.00	-	900.00	-	900.00	0.22	-	0.22
Norfolk	2,688	2,296,075	38,000.00	\$190,000.00	228,000.00	33,000.00	261,000.00	9.93	1.44	11.37
Northborough	3,104	2,916,469	73,500.00	250,000.00	323,500.00	11,250.00	334,750.00	11.09	0.39	11.48
North Brookfield	3,446	3,431,572	60,000.00	-	60,000.00	18,000.00	78,000.00	1.75	0.52	2.27
North Reading	4,421	4,766,624	133,000.00	95,000.00	228,000.00	318,800.00	546,800.00	4.78	6.69	11.47
Norton	4,368	4,317,931	109,000.00	331,000.00	440,000.00	183,171.00	623,171.00	10.19	4.24	14.43
Norwell	2,496	5,710,872	107,000.00	202,000.00	309,000.00	135,000.00	444,000.00	5.41	2.36	7.77
Oak Bluffs	1,506	6,348,032	120,000.00	15,000.00	135,000.00	158,000.00	293,000.00	2.13	2.49	4.62
Orleans	1,740	5,941,786	19,335.00	32,665.00	52,000.00	-	52,000.00	0.88	-	0.88
Otis	360	1,118,817	28,500.00	28,500.00	57,000.00	-	57,000.00	5.09	-	5.09
Paxton	1,066	1,914,557	-	-	-	37,700.00	37,700.00	-	1.97	1.97
Pelham	581	706,282	5,000.00	-	5,000.00	-	5,000.00	0.71	-	0.71
Pembroke	2,543	4,437,313	139,000.00	55,000.00	194,000.00	118,000.00	312,000.00	4.37	2.66	7.03
Pepperell	3,456	3,555,974	28,000.00	-	28,000.00	158,000.00	186,000.00	0.79	4.44	5.23
Peru	143	368,053	13,000.00	-	13,000.00	-	13,000.00	3.53	-	3.53
Phillipston	638	881,098	17,000.00	17,000.00	34,000.00	-	34,000.00	3.86	-	3.86
Plainville	2,086	2,318,137	50,000.00	275,000.00	325,000.00	-	325,000.00	14.02	-	14.02
Princeton	1,028	1,549,420	2,500.00	-	2,500.00	8,000.00	10,500.00	0.16	0.52	0.68
Provincetown	3,786	7,306,622	-	-	-	78,000.00	78,000.00	-	1.07	1.07
Rehoboth	3,692	4,153,974	16,000.00	-	16,000.00	-	16,000.00	0.39	-	0.39
Richmond	736	1,185,985	2,000.00	-	2,000.00	-	2,000.00	0.17	-	0.17
Rockport	4,180	7,892,847	12,120.00	21,880.00	34,000.00	92,000.00	126,000.00	0.43	1.17	1.60
Royal	1,759	1,901,875	17,900.00	-	17,900.00	245,000.00	262,900.00	0.94	12.88	13.82
Royalston	837	968,552	13,500.00	-	13,500.00	-	13,500.00	1.40	-	1.40
Russell	1,295	2,820,931	42,500.00	-	42,500.00	3,800.00	46,300.00	1.51	0.13	1.64
Rutland	3,041	2,268,773	2,000.00	12,000.00	14,000.00	10,500.00	24,500.00	0.62	0.46	1.08
Salisbury	2,672	4,133,931	18,500.00	190,000.00	208,500.00	-	208,500.00	5.04	-	5.04
Sandisfield	436	1,106,481	39,000.00	-	39,000.00	-	39,000.00	3.52	-	3.52
Savoy	291	332,049	4,000.00	-	4,000.00	-	4,000.00	1.20	-	1.20
Sharon	4,832	8,852,526	21,000.00	400,000.00	421,000.00	20,000.00	441,000.00	4.75	0.23	4.98
Sheffield	1,940	3,177,498	6,000.00	-	6,000.00	-	6,000.00	0.19	-	0.19
Shelburne	1,745	3,123,063	-	1,000.00	1,000.00	-	1,000.00	0.03	-	0.03
Sherborn	1,245	2,545,551	115,000.00	-	115,000.00	-	115,000.00	4.52	-	4.52
Shirley	4,279	2,464,605	-	12,000.00	12,000.00	-	12,000.00	0.49	-	0.49
Shutesbury	208	517,973	3,200.00	37,000.00	40,200.00	-	40,200.00	7.76	-	7.76
Southampton	1,386	1,666,099	36,000.00	90,000.00	126,000.00	22,000.00	148,000.00	7.56	1.32	8.88
Southborough	2,652	3,646,730	-	-	-	102,000.00	102,000.00	-	2.80	2.80
Southwick	2,839	3,986,284	97,000.00	74,000.00	171,000.00	90,000.00	261,000.00	4.29	2.26	6.55
Sterling	2,165	3,029,830	-	4,000.00	4,000.00	91,000.00	95,000.00	0.13	3.01	3.14

Stockbridge	2,178	5,107,415	10,000.00	24,000.00	34,000.00	-	34,000.00	0.67	-	0.67
Stow	1,697	2,029,850	53,000.00	-	53,000.00	-	53,000.00	2.61	-	2.61
Sturbridge	2,791	2,897,916	25,000.00	150,000.00	175,000.00	25,000.00	200,000.00	6.04	0.86	6.90
Sudbury	2,595	3,637,103	2,000.00	360,000.00	362,000.00	-	362,000.00	9.95	-	9.95
Sunderland	914	1,768,988	19,000.00	-	19,000.00	-	19,000.00	1.07	-	1.07
Sutton	3,108	2,845,402	96,250.00	210,000.00	306,250.00	-	306,250.00	10.76	-	10.76
Templeton	4,502	4,328,242	50,000.00	-	50,000.00	520,000.00	570,000.00	1.16	12.01	13.17
Tolland	106	483,562	1,280.00	-	1,280.00	-	1,280.00	0.26	-	0.26
Topsfield	1,409	3,470,546	-	-	-	210,000.00	210,000.00	-	6.05	6.05
Townsend	2,807	3,313,522	141,000.00	100,000.00	241,000.00	100,000.00	341,000.00	7.27	3.02	10.29
Truro	651	2,556,673	5,000.00	-	5,000.00	-	5,000.00	0.20	-	0.20
Tyngsborough	2,030	2,067,429	4,000.00	-	4,000.00	-	4,000.00	0.19	-	0.19
Tyringham	232	672,628	3,000.00	-	3,000.00	-	3,000.00	0.45	-	0.45
Upton	2,671	1,925,369	50,000.00	120,000.00	170,000.00	-	170,000.00	8.83	-	8.83
Wales	497	590,879	1,000.00	-	1,000.00	-	1,000.00	0.17	-	0.17
Warren	3,427	3,470,184	46,000.00	18,000.00	64,000.00	-	64,000.00	1.84	-	1.84
Warwick	424	488,415	7,000.00	-	7,000.00	-	7,000.00	1.43	-	1.43
Washington	276	261,226	3,000.00	-	3,000.00	-	3,000.00	1.15	-	1.15
Wayland	4,393	8,125,119	262,000.00	372,000.00	634,000.00	137,000.00	771,000.00	7.80	1.69	9.49
Wellfleet	1,087	3,554,296	15,000.00	8,000.00	23,000.00	-	23,000.00	0.65	-	0.65
Wenham	1,636	4,713,050	-	-	-	290,000.00	290,000.00	-	6.15	6.15
West Boylston	2,512	3,670,606	5,000.00	10,000.00	15,000.00	-	15,000.00	0.41	-	0.41
West Bridgewater	4,001	5,698,247	198,000.00	800,000.00	998,000.00	177,000.00	1,175,000.00	17.51	3.11	20.62
West Brookfield	1,638	2,075,704	-	-	-	23,600.00	23,600.00	-	1.14	1.14
Westhampton	452	655,181	14,000.00	-	14,000.00	-	14,000.00	2.14	-	2.14
Westminster	2,773	2,871,568	-	6,000.00	6,000.00	-	6,000.00	0.21	-	0.21
West Newbury	1,589	1,653,654	1,000.00	-	1,000.00	65,100.00	66,100.00	0.06	3.94	4.00
Weston	4,904	15,011,844	438,000.00	406,000.00	844,000.00	134,000.00	978,000.00	5.62	0.89	6.51
Westport	4,964	9,817,275	286,000.00	408,000.00	694,000.00	-	694,000.00	7.07	-	7.07
West Stockbridge	1,159	1,507,915	51,500.00	54,000.00	105,500.00	-	105,500.00	7.00	-	7.00
West Tisbury	345	1,066,806	7,100.00	-	7,100.00	-	7,100.00	0.67	-	0.67
Wilbraham	3,985	6,033,350	-	312,000.00	312,000.00	38,500.00	350,500.00	5.17	0.64	5.81
Williamsburg	2,055	2,164,540	3,000.00	-	3,000.00	6,500.00	9,500.00	0.14	0.30	0.44
Worthington	462	1,024,523	23,800.00	-	23,800.00	-	23,800.00	2.32	-	2.32
Yarmouth	3,295	11,441,216	300,000.00	45,000.00	345,000.00	368,000.00	713,000.00	3.01	3.22	6.23
Totals	1421,699	\$696,895,342	\$8,883,304.00	\$12,117,154.00	\$21,000,458.00	\$7,827,121.00	\$28,827,579.00	3.02	1.12	4.14

¹ Includes 44,996 population of 41 towns having no funded debt.

² Includes \$77,850,388 valuation of 41 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1951.

Alford	Egremont	Oakham
Ashby	Erving	Petersham
Berkley	Florida	Plainfield
Bolton	Gay Head	Plympton
Boxborough	Gill	Raynham
Boxford	Hancock	Rochester
Brewster	Hatfield	Rowe
Buckland	Millville	Sandwich
Carlisle	Monterey	Tisbury
Chilmark	Nahant	Wendell
Clarksburg	New Ashford	Westford
Conway	Newbury	Whately
Dover	New Marlborough	Windsor
Dunstable	Northfield	

Aggregate Net Debt, January 1, 1951.

	Population, 1950	Valuation 1950 (including Motor Vehicles)	General Debt Inside Limit	General Debt Outside Limit	Total General Debt	Enterprise Debt	Total Net Debt	RATIO OF DEBT TO VALUATION		
								General	Enter- prise	Total
Cities	3,017,729	\$5,075,519.826	\$71,539,067.06	\$71,435,532.27	\$142,974,599.33	\$36,303,299.69	\$179,277,899.02	2.82	0.71	3.53
Towns over 5,000	1,224,856	2,043,288.797	30,401,089.00	13,732,611.00	44,133,700.00	9,437,400.00	53,571,100.00	2.16	0.46	2.62
Towns under 5,000	421,699	696,895.342	8,883,304.00	12,117,154.00	21,000,458.00	7,827,121.00	28,827,579.00	3.02	1.12	4.14
Aggregate	4,664,284	\$7,815,703,965	\$110,823,460.06	\$97,285,297.27	\$208,108,757.33	\$53,567,820.69	\$261,676,578.02	2.66	0.69	3.35

PART I

CITIES

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1949

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 790,863
REVENUE.		\$129,148,225.78
General		102,112,366.38
<i>Taxes</i>		89,744,199.34
Property and poll		75,376,163.70
Corporation and income		14,368,035.64
<i>Licenses and permits</i>		2,083,380.81
<i>Fines and forfeits</i>		298,940.14
<i>Grants and gifts</i>		9,837,644.49
For expenses		9,803,070.88
For outlays		34,573.61
<i>All other</i>		148,201.60
Commercial		27,035,859.40
<i>Special assessments</i>		76,039.90
To meet expenses		76,039.90
To meet outlays		—
<i>Privileges</i>		2,474,740.46
<i>Departmental</i>		11,842,062.16
General government		98,241.08
Protection of persons and property		115,013.79
Health and sanitation		134,800.96
Highways		121,509.65
Charities		9,010,722.65
Veterans' services		682,236.60
Schools		1,407,465.15
Libraries		33,524.91
Recreation		102,545.44
Unclassified		136,001.92
<i>Public service enterprises</i>		10,119,942.13
Electric light		—
Water		4,894,149.75
All other		5,225,792.38
<i>Cemeteries</i>		134,732.68
<i>Interest</i>		2,388,342.08
On sinking funds		361,549.96
On trust and investment funds		1,024,532.39
All other		2,259.73
NON-REVENUE.		\$191,346,657.62
Offsets to outlays		40,387,222.27
<i>Departmental</i>		165,331.96
<i>Public service enterprises</i>		40,221,890.31
<i>Cemeteries</i>		—
Municipal indebtedness		77,317,018.74
<i>Loans, general purposes</i>		24,500,000.00
<i>Loans, public service enterprises</i>		2,800,000.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		50,000,000.00
<i>Temporary loans (including revenue loans)</i>		101,051.74
<i>Unpaid warrants or orders, current year</i>		115,967.00
<i>Premiums</i>		—
Transfers		44,315,314.65
<i>From sinking funds</i>		1,122,868.04
<i>All other</i>		43,192,446.61
Refunds		7,671,050.06
Agency, trust, and investment		21,656,051.90
<i>Taxes and licenses for State</i>		—
<i>Taxes for county</i>		5,109,343.72
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		16,546,708.18
<i>All other</i>		—
RECAPITULATION.		
Revenue and offsets to outlays		\$169,535,448.05
Premiums		115,967.00
Municipal indebtedness		77,201,051.74
Transfers and refunds		51,986,364.71
Agency, trust, and investment		21,656,051.90
Total receipts		\$320,494,883.40
Balance on hand, including funds		18,331,955.29
GRAND TOTAL		\$338,826,838.69

¹ Includes \$901,798.05 from Metropolitan Transit Authority, for payment of interest on Rapid Transit debt.

² Includes \$40,219,445.43, amount of bonds of Boston Metropolitan District received on account of transfer of subways and tunnels of Boston Transit Department to the Metropolitan Transit Authority.

Graded According to Population of 1950.

PAYMENTS.		Boston POPULATION 790,863
Maintenance		\$127,188,038.52
<i>Departmental</i>		<i>120,707,485.81</i>
General government		3,541,286.13
Protection of persons and property		18,528,444.89
Health and sanitation		10,154,873.46
Highways		4,322,212.98
Charities		35,726,274.55
Veterans' services		1,160,271.79
Schools		24,084,323.82
Libraries		2,553,075.82
Recreation		3,534,800.37
Pensions		5,242,665.16
Unclassified		11,859,256.84
<i>Public service enterprises</i>		<i>6,767,442.60</i>
Electric light		-
Water		3,991,140.03
All other		1,776,302.57
<i>Cemeteries</i>		<i>268,624.20</i>
<i>Administration of trust funds</i>		<i>444,485.91</i>
Interest		4,502,038.59
<i>Loans, general purposes</i>		<i>1,444,308.38</i>
<i>Loans, public service enterprises</i>		<i>3,057,730.21</i>
<i>Loans, cemeteries</i>		<i>-</i>
Outlays		18,695,446.00
<i>Departmental</i>		<i>16,088,950.48</i>
General government		18,289.22
Protection of persons and property		222,712.45
Health and sanitation		1,419,290.72
Highways		5,264,474.05
Charities		987,527.00
Schools		36,157.12
Libraries		51,148.96
Recreation		1,551,516.77
Unclassified		5,537,834.19
<i>Public service enterprises</i>		<i>3,606,495.52</i>
Electric light		-
Water		34,395.64
All other		3,572,099.88
<i>Cemeteries</i>		<i>-</i>
Municipal indebtedness		59,325,894.52
<i>From sinking funds</i>		<i>1,122,868.04</i>
<i>From revenue and other sources</i>		<i>8,019,481.82</i>
<i>Bonds refunded, current year</i>		<i>-</i>
<i>Temporary loans (including revenue loans)</i>		<i>50,000,000.00</i>
<i>Warrants or orders, previous years</i>		<i>183,544.66</i>
Transfers		44,315,314.65
<i>To sinking funds from revenue</i>		<i>242,459,683.73</i>
<i>All other</i>		<i>1,855,630.92</i>
Refunds		7,671,050.06
Agency, trust, and investment		63,088,562.96
<i>Taxes and licenses for State</i>		<i>-</i>
<i>Taxes for county</i>		<i>5,109,343.72</i>
<i>Expenditures for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>57,979,219.24</i>
<i>All other</i>		<i>-</i>
RECAPITULATION.		
Maintenance and interest		\$131,690,077.11
Permanent debt (except from sinking funds)		8,019,481.82
Sinking fund requirements from revenue		242,459,683.73
Outlays		18,695,446.00
Permanent debt from sinking funds		1,122,868.04
Bonds refunded, current year		-
Temporary loans		50,183,544.66
Transfers (except to sinking funds) and refunds		9,526,680.98
Agency, trust, and investment		63,088,562.96
Total payments		\$324,786,345.30
Balance on hand, including funds		14,040,493.39
GRAND TOTAL		\$338,826,838.69

¹ Includes serial payments amounting to \$122,868.04.² Includes \$40,219,445.43 bonds of Boston Metropolitan District paid to sinking fund upon the transfer of subways and tunnels of Boston Transit Department to the Metropolitan Transit Authority.

TABLE I. — Summary of Financial Transactions. Cities

RECEIPTS.	Worcester POPULATION 201,885	Springfield POPULATION 162,601	Cambridge POPULATION 120,676	Fall River POPULATION 111,759
REVENUE.	\$23,554,881.28	\$20,816,324.92	\$14,219,616.08	\$10,990,105.56
General	18,057,264.25	16,067,431.75	11,138,114.20	8,912,237.99
Taxes	15,527,104.15	14,231,791.69	9,950,199.89	7,466,937.67
Property and poll	11,706,973.15	11,337,593.44	7,805,761.30	5,253,317.16
Corporation and income	3,820,131.00	2,894,198.25	2,144,438.59	2,213,640.51
Licenses and permits	312,983.00	242,613.65	242,335.00	167,072.16
Fines and forfeits	14,980.31	45,432.80	8,007.83	7,918.59
Grants and gifts	2,202,196.79	1,536,991.11	929,465.46	1,264,186.47
For expenses	1,748,645.53	1,515,038.11	929,465.46	1,183,557.07
For outlays	453,551.26	21,953.00	—	80,629.40
All other	—	10,602.50	8,106.02	6,103.10
Commercial	5,497,617.03	4,748,893.17	3,081,501.88	2,077,867.57
Special assessments	150,541.44	113,550.13	9,936.76	50.00
To meet expenses	—	—	—	50.00
To meet outlays	150,541.44	113,550.13	9,936.76	—
Privileges	666,949.86	723,632.90	466,065.02	360,334.99
Departmental	3,310,844.51	2,454,088.47	1,862,254.17	1,110,297.39
General government	47,714.32	49,223.23	20,292.49	19,046.42
Protection of persons and property	10,530.43	13,429.68	21,807.23	5,509.78
Health and sanitation	125,787.78	84,205.59	152,214.00	38,279.07
Highways	7,835.66	82,781.84	19,693.71	407.10
Charities	2,462,234.26	1,460,487.07	1,436,245.52	883,723.72
Veterans' services	210,937.61	158,218.29	118,855.11	124,318.04
Schools	275,313.52	523,841.96	28,588.98	33,644.66
Libraries	10,379.04	—	1,372.98	2,837.89
Recreation	24,487.35	68,502.27	17,354.88	80.00
Unclassified	135,624.54	13,398.54	45,829.27	2,450.71
Public service enterprises	1,234,344.82	1,438,537.87	694,837.53	545,659.52
Electric light	—	—	—	—
Water	1,215,489.83	1,432,769.87	693,743.53	545,409.62
All other	18,854.49	768.00	1,094.00	249.90
Cemeteries	77,368.90	—	32,805.15	88,966.21
Interest	57,568.00	24,083.80	15,603.25	21,959.46
On sinking funds	—	—	867.25	11,547.12
On trust and investment funds	34,829.23	2,091.52	4,973.62	2,899.50
All other	22,738.77	21,992.28	9,762.38	7,512.84
NON-REVENUE.	\$14,851,789.94	\$16,598,975.71	\$6,994,221.75	\$4,071,934.03
Offsets to outlays	770,549.72	1,782,414.31	90,035.16	66,264.53
Departmental	695,742.50	1,782,414.31	90,035.16	66,264.53
Public service enterprises	74,807.22	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	10,516,713.08	12,079,361.37	4,885,909.52	2,600,388.00
Loans, general purposes	2,783,000.00	5,400,000.00	600,000.00	—
Loans, public service enterprises	1,400,000.00	—	—	100,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	5,000,000.00	6,000,000.00	4,380,259.52	2,500,000.00
Unpaid warrants or orders, current year	1,313,847.64	675,925.67	—	—
Premiums	19,865.44	3,435.80	5,650.00	388.00
Transfers	657,349.86	651,109.43	226,441.38	19,520.50
From sinking funds	—	—	—	—
All other	657,349.86	651,109.43	226,441.38	19,520.50
Refunds	65,670.20	114,002.59	117,156.20	333,750.22
Agency, trust, and investment	2,841,507.08	1,972,088.01	1,674,679.49	1,052,010.78
Taxes and licenses for State	—	—	—	100.00
Taxes for county	718,204.98	566,051.23	392,745.79	295,303.66
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,080,831.45	1,391,118.88	1,272,565.05	749,376.82
All other	42,470.65	14,918.40	9,368.65	7,230.20
RECAPITULATION.				
Revenue and offsets to outlays	\$24,325,431.00	\$22,598,739.23	\$14,309,651.24	\$11,056,370.09
Premiums	19,865.44	3,435.80	5,650.00	388.00
Municipal indebtedness	10,496,847.64	12,075,925.57	4,880,259.52	2,600,000.00
Transfers and refunds	723,020.06	765,112.02	343,597.58	353,270.72
Agency, trust, and investment	2,841,507.08	1,972,088.01	1,674,679.49	1,052,010.78
Total receipts	\$38,406,671.22	\$37,415,300.63	\$21,213,837.83	\$15,062,039.59
Balance on hand, including funds	5,078,969.27	3,551,548.82	1,579,463.30	1,827,086.97
GRAND TOTAL	\$43,485,640.49	\$40,966,849.45	\$22,793,301.13	\$16,889,126.56

Graded According to Population of 1950 — Continued.

PAYMENTS.	Worcester POPULATION 201,885	Springfield POPULATION 162,601	Cambridge POPULATION 120,676	Fall River POPULATION 111,759
Maintenance	\$20,995,638.44	\$18,057,026.37	\$14,044,425.75	\$10,075,486.55
<i>Departmental</i>	<i>20,411,601.02</i>	<i>17,371,187.78</i>	<i>13,404,270.09</i>	<i>9,632,555.87</i>
General government	782,304.04	719,982.18	671,037.92	280,947.35
Protection of persons and property	2,736,298.99	2,884,748.41	1,703,384.13	1,591,269.60
Health and sanitation	1,476,845.95	1,841,883.75	1,233,888.61	463,100.61
Highways	870,938.69	901,760.13	465,734.51	698,509.43
Charities	7,021,671.19	4,072,839.99	3,905,468.29	3,369,518.48
Veterans' services	431,628.15	266,150.38	171,763.87	225,313.40
Schools	5,450,494.06	5,055,861.96	2,613,603.85	2,333,859.42
Libraries	302,733.84	322,063.05	112,807.72	68,201.82
Recreation	411,598.61	510,249.56	391,423.26	121,180.22
Pensions	768,958.21	650,270.57	715,817.79	404,242.71
Unclassified	158,129.29	145,377.80	1,419,340.14	76,412.83
<i>Public service enterprises</i>	<i>471,654.68</i>	<i>671,872.06</i>	<i>563,836.43</i>	<i>372,768.66</i>
Electric light	—	—	—	—
Water	437,187.79	671,872.06	553,836.43	371,058.66
All other	34,466.89	—	—	1,700.00
<i>Cemeteries</i>	<i>104,375.94</i>	<i>—</i>	<i>83,017.99</i>	<i>64,644.24</i>
Administration of trust funds	8,006.80	13,966.53	3,301.24	5,527.78
Interest	137,169.19	303,583.34	89,449.55	71,077.22
<i>Loans, general purposes</i>	<i>114,594.19</i>	<i>165,879.59</i>	<i>82,147.05</i>	<i>68,043.33</i>
<i>Loans, public service enterprises</i>	<i>22,675.00</i>	<i>137,708.75</i>	<i>7,303.60</i>	<i>3,033.89</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,606,600.75	1,952,780.73	839,945.94	1,323,425.64
<i>Departmental</i>	<i>2,880,133.97</i>	<i>1,420,732.00</i>	<i>826,339.73</i>	<i>836,784.35</i>
General government	39,776.19	10,846.13	5,140.85	765.00
Protection of persons and property	104,405.27	85,861.60	47,023.97	57,513.62
Health and sanitation	1,038,356.18	317,882.96	51,406.23	571,686.35
Highways	804,246.84	709,080.76	201,216.47	129,569.62
Charities	86,607.68	80,458.42	—	2,584.60
Schools	451,074.39	92,960.14	—	72,260.16
Libraries	1,744.42	—	—	—
Recreation	119,895.70	123,430.51	49,849.29	1,384.50
Unclassified	234,027.30	211.48	471,702.92	1,020.50
<i>Public service enterprises</i>	<i>1,722,003.09</i>	<i>532,048.73</i>	<i>5,898.03</i>	<i>481,367.62</i>
Electric light	—	—	—	—
Water	888,804.59	532,048.73	5,898.03	309,383.18
All other	833,197.50	—	—	171,984.34
<i>Cemeteries</i>	<i>4,464.69</i>	<i>—</i>	<i>7,708.18</i>	<i>6,273.77</i>
Municipal indebtedness	8,730,413.37	6,813,494.34	3,376,194.10	2,821,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,164,000.00</i>	<i>895,000.00</i>	<i>376,194.10</i>	<i>321,000.00</i>
<i>Bonds refunded, current year</i>	<i>6,000,000.00</i>	<i>5,400,000.00</i>	<i>3,000,000.00</i>	<i>2,500,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,083,413.37</i>	<i>518,494.34</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	657,349.86	651,109.43	226,441.38	19,520.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>657,349.86</i>	<i>651,109.43</i>	<i>226,441.38</i>	<i>19,520.50</i>
Refunds	65,670.20	114,002.59	117,156.20	333,750.22
Agency, trust, and investment	2,872,632.22	1,999,612.13	1,635,426.67	1,055,101.38
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>100.00</i>
<i>Taxes for county</i>	<i>718,204.98</i>	<i>666,051.23</i>	<i>392,745.79</i>	<i>295,303.66</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,112,067.44</i>	<i>1,418,663.30</i>	<i>1,233,140.18</i>	<i>752,644.32</i>
<i>All other</i>	<i>42,359.80</i>	<i>14,897.60</i>	<i>9,540.70</i>	<i>7,153.40</i>
RECAPITULATION.				
Maintenance and interest	\$21,132,807.63	\$18,360,609.71	\$14,133,875.30	\$10,146,563.77
Permanent debt (except from sinking funds)	1,647,000.00	895,000.00	376,194.10	321,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,606,600.75	1,952,780.73	839,945.94	1,323,425.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,083,413.37	5,918,494.34	3,000,000.00	2,500,000.00
Transfers (except to sinking funds) and refunds	723,020.06	765,112.02	343,597.58	353,270.72
Agency, trust, and investment	2,872,632.22	1,999,612.13	1,635,426.67	1,055,101.38
Total payments	\$38,065,474.03	\$29,891,608.93	\$20,329,039.59	\$15,699,361.51
<i>Balance on hand, including funds</i>	<i>5,420,166.40</i>	<i>11,076,240.52</i>	<i>2,404,261.64</i>	<i>989,765.06</i>
GRAND TOTAL	\$43,485,640.49	\$40,966,849.45	\$22,793,301.13	\$16,689,126.56

¹ Includes \$25,420.27 paid from Veterans' Housing Debt Redemption Fund.² Includes \$100,000 paid from Veterans' Housing Debt Redemption Fund.

TABLE I. — Summary of Financial Transactions. Cities

	New Bedford POPULATION 109,033	Somerville POPULATION 102,254	Lynn POPULATION 99,521	Lowell POPULATION 96,523
RECEIPTS.				
REVENUE.	\$11,557,438.00	\$10,376,149.53	\$12,171,192.01	\$11,135,664.29
General	9,180,153.82	8,625,820.97	9,373,540.78	8,904,080.48
Taxes	7,474,023.77	7,532,986.50	7,792,464.70	7,219,478.86
Property and poll	5,319,728.17	5,976,566.22	6,057,842.92	5,559,108.97
Corporation and income	2,154,295.60	1,556,420.28	1,734,621.78	1,660,369.89
Licenses and permits	151,849.15	136,884.78	165,214.25	148,750.55
Fines and forfeits	6,683.90	12,176.30	19,596.24	6,059.70
Grants and gifts	1,546,772.66	943,433.20	1,389,303.85	1,499,620.33
For expenses	1,546,772.66	943,433.20	1,389,303.85	1,499,620.33
For outlays	—	—	—	—
All other	1,824.34	540.19	6,961.74	30,171.04
Commercial	2,377,284.18	1,750,328.56	2,797,651.23	2,231,583.81
Special assessments	5,345.64	—	21,966.12	—
To meet expenses	5,345.64	—	—	—
To meet outlays	—	—	21,966.12	—
Privileges	371,897.23	344,190.76	423,895.26	282,914.96
Departmental	1,348,742.85	873,764.76	1,681,779.23	1,422,267.05
General government	29,449.78	13,324.80	19,564.06	10,936.11
Protection of persons and property	4,990.47	3,143.03	4,572.58	48,968.07
Health and sanitation	36,392.37	4,522.80	27,454.87	31,662.61
Highways	3,624.36	1,882.00	20.00	5,120.29
Charities	1,069,703.40	761,076.36	1,235,432.98	1,128,782.76
Veterans' services	104,861.71	65,324.52	120,966.51	121,991.35
Schools	68,889.78	19,387.21	83,850.64	36,894.88
Libraries	2,063.05	3,325.84	5,275.52	1,414.99
Recreation	4,981.98	558.20	51,378.22	24,499.00
Unclassified	23,785.95	1,220.00	33,263.85	11,996.99
Public service enterprises	516,871.66	519,867.96	698,584.11	463,510.87
Electric light	—	—	—	—
Water	520,560.64	519,867.96	698,584.11	463,510.87
All other	41,311.02	—	—	—
Cemeteries	46,999.66	—	59,055.67	34,230.26
Interest	42,427.14	12,505.09	12,370.84	23,660.67
On sinking funds	16,548.29	—	—	—
On trust and investment funds	18,615.64	852.81	4,776.48	4,707.18
All other	7,263.21	11,652.28	7,594.36	23,953.49
NON-REVENUE.	\$4,688,113.58	\$7,920,073.67	\$8,227,941.98	\$7,622,015.40
Offsets to outlays	39,258.02	47,759.86	234,356.36	56,509.53
Departmental	39,258.02	47,759.86	234,356.36	56,509.53
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	2,891,492.46	6,408,920.30	6,582,656.21	6,116,890.00
Loans, general purposes	719,000.00	911,000.00	1,325,000.00	1,375,000.00
Loans, public service enterprises	—	—	45,000.00	215,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,800,000.00	5,411,000.00	5,000,000.00	4,515,000.00
Unpaid warrants or orders, current year	368,688.95	83,109.59	—	—
Premiums	3,803.51	3,810.71	12,656.21	11,890.00
Transfers	57,675.31	12,966.47	87,329.42	20,702.93
From sinking funds	—	—	—	—
All other	57,675.31	12,966.47	87,329.42	20,702.93
Refunds	50,413.06	261,636.78	64,394.40	143,595.12
Agency, trust, and investment	1,649,274.73	1,188,790.26	1,259,205.59	1,284,317.82
Taxes and licenses for State	—	60.00	—	—
Taxes for county	308,745.64	255,811.99	372,300.30	225,334.10
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,336,058.09	927,780.67	879,769.09	1,051,818.52
All other	9,471.00	6,137.60	7,136.20	7,165.20
RECAPITULATION.				
Revenue and offsets to outlays	\$11,596,696.02	\$10,423,909.39	\$12,405,548.37	\$11,192,173.82
Premiums	3,803.51	3,810.71	12,656.21	11,890.00
Municipal indebtedness	2,887,688.95	6,405,109.59	6,570,000.00	6,105,000.00
Transfers and refunds	108,088.37	274,603.25	151,723.82	164,298.05
Agency, trust, and investment	1,649,274.73	1,188,790.26	1,259,205.59	1,284,317.82
Total receipts	\$16,245,551.58	\$18,296,223.20	\$20,399,133.99	\$18,757,679.69
Balance on hand, including funds	1,639,082.25	746,483.17	3,016,218.76	197,700.14
GRAND TOTAL	\$17,884,633.83	\$19,041,706.37	\$23,414,347.75	\$18,955,379.83

Graded According to Population of 1950 — Continued.

PAYMENTS.	New Bedford POPULATION 109,033	Somerville POPULATION 102,254	Lynn POPULATION 99,521	Lowell POPULATION 96,523
Maintenance	\$10,269,029.61	\$10,047,441.44	\$11,198,732.18	\$10,243,199.84
<i>Departmental</i>	<i>9,626,872.89</i>	<i>9,724,911.34</i>	<i>10,663,826.31</i>	<i>9,731,791.58</i>
General government	411,854.01	403,007.97	327,462.37	403,903.03
Protection of persons and property	1,428,035.67	1,432,237.74	1,665,254.55	1,464,226.59
Health and sanitation	711,983.58	852,626.24	845,465.95	574,490.23
Highways	312,675.09	290,271.05	378,745.31	404,430.78
Charities	3,454,968.66	2,413,036.20	3,686,268.45	3,834,181.80
Veterans' services	159,497.15	141,170.88	197,545.67	196,156.05
Schools	2,404,046.55	2,562,000.95	2,677,437.10	2,212,838.72
Libraries	127,395.80	144,834.53	156,845.48	65,468.80
Recreation	125,192.82	274,184.14	345,005.15	94,658.75
Pensions	455,402.57	316,650.22	313,328.92	345,005.75
Unclassified	35,820.99	894,891.42	70,467.36	136,431.08
<i>Public service enterprises</i>	<i>530,226.76</i>	<i>313,633.05</i>	<i>374,644.08</i>	<i>445,808.18</i>
Electric light	—	—	—	—
Water	457,484.68	313,633.05	374,644.08	445,308.18
All other	72,742.08	—	—	—
<i>Cemeteries</i>	<i>107,078.80</i>	<i>939.47</i>	<i>156,672.18</i>	<i>61,954.97</i>
<i>Administration of trust funds</i>	<i>4,851.16</i>	<i>7,967.68</i>	<i>3,689.61</i>	<i>4,145.11</i>
Interest	83,723.61	87,338.00	139,458.95	71,242.70
<i>Loans, general purposes</i>	<i>65,659.86</i>	<i>85,855.50</i>	<i>136,481.45</i>	<i>61,356.59</i>
<i>Loans, public service enterprises</i>	<i>18,163.75</i>	<i>1,482.50</i>	<i>2,977.50</i>	<i>9,886.11</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,034,191.96	397,194.17	1,995,921.17	1,150,197.47
<i>Departmental</i>	<i>831,050.00</i>	<i>391,902.39</i>	<i>1,888,569.85</i>	<i>971,913.29</i>
General government	4,423.59	800.00	1,129,550.82	2,306.80
Protection of persons and property	64,581.05	34,267.09	1,186.82	85,614.57
Health and sanitation	380,988.59	23,080.35	184,098.01	58,728.65
Highways	329,224.05	103,935.93	345,838.51	432,646.75
Charities	888.32	2,564.25	—	—
Schools	47,185.83	184,485.46	87,058.71	371,600.58
Libraries	—	968.31	—	—
Recreation	3,758.57	41,801.00	4,500.00	21,015.94
Unclassified	—	—	133,327.98	—
<i>Public service enterprises</i>	<i>197,804.52</i>	<i>5,181.82</i>	<i>100,310.62</i>	<i>173,546.04</i>
Electric light	—	—	—	—
Water	193,069.52	5,181.82	100,310.62	173,546.04
All other	4,235.00	—	—	—
<i>Cemeteries</i>	<i>5,837.44</i>	<i>109.96</i>	<i>10,049.70</i>	<i>4,738.14</i>
Municipal indebtedness	2,425,991.51	6,260,924.55	6,135,795.46	4,666,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>374,000.00</i>	<i>749,924.55</i>	<i>735,795.46</i>	<i>451,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,800,000.00</i>	<i>5,511,000.00</i>	<i>5,400,000.00</i>	<i>4,215,000.00</i>
<i>Warrants or orders, previous years</i>	<i>251,991.51</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	57,675.31	12,966.47	87,329.42	20,702.93
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>57,675.31</i>	<i>12,966.47</i>	<i>87,329.42</i>	<i>20,702.93</i>
Refunds	50,413.06	261,636.78	64,394.40	143,595.12
Agency, trust, and investment	1,688,153.80	1,221,474.32	1,242,462.81	1,268,355.52
<i>Taxes and licenses for State</i>	<i>—</i>	<i>80.00</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>303,745.64</i>	<i>255,811.99</i>	<i>372,300.30</i>	<i>225,334.10</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,374,871.16</i>	<i>960,439.53</i>	<i>863,044.91</i>	<i>1,035,895.22</i>
<i>All other</i>	<i>9,537.00</i>	<i>5,162.80</i>	<i>7,117.60</i>	<i>7,126.20</i>
RECAPITULATION.				
Maintenance and interest	\$10,352,753.22	\$10,134,779.44	\$11,338,191.13	\$10,314,442.54
Permanent debt (except from sinking funds)	374,000.00	749,924.55	735,795.46	451,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,034,191.96	397,194.17	1,995,921.17	1,150,197.47
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,051,991.51	5,511,000.00	5,400,000.00	4,215,000.00
Transfers (except to sinking funds) and refunds	108,088.37	274,603.25	151,723.82	164,298.05
Agency, trust, and investment	1,688,153.80	1,221,474.32	1,242,462.81	1,268,355.52
Total payments	\$15,609,178.86	\$18,288,975.73	\$20,864,694.39	\$17,563,793.58
Balance on hand, including funds	2,275,454.97	752,730.64	2,550,263.36	1,391,686.26
GRAND TOTAL	\$17,884,633.83	\$19,041,706.37	\$23,414,347.75	\$18,955,379.83

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Quincy POPULATION 83,190	Newton POPULATION 80,996	Lawrence POPULATION 80,427	Medford POPULATION 66,109
REVENUE.	\$10,427,065.08	\$10,774,333.20	\$7,479,679.48	\$7,394,522.10
General	7,905,206.57	8,753,862.57	6,220,588.57	6,063,218.11
Taxes	7,200,362.69	8,281,976.90	5,314,974.52	5,507,505.30
Property and poll	5,705,342.92	6,639,737.69	3,724,916.07	4,501,600.97
Corporation and income	1,495,019.77	1,642,238.21	1,590,058.45	1,005,904.33
Licenses and permits	112,656.38	64,955.37	109,076.00	33,440.76
Fines and forfeits	3,535.45	4,366.22	8,405.00	4,298.42
Grants and gifts	582,217.05	395,733.93	780,881.42	517,903.52
For expenses	582,217.05	395,733.93	716,117.77	517,903.92
For outlays	—	—	64,763.65	—
All other	6,435.00	6,831.15	7,251.63	69.72
Commercial	2,521,858.51	2,020,470.63	1,259,090.91	1,331,303.99
Special assessments	41,212.68	116,112.60	3,546.13	56,377.32
To meet expenses	—	14,458.46	—	—
To meet outlays	41,212.68	101,654.14	3,546.13	56,377.32
Privileges	382,165.48	550,535.45	263,899.69	245,936.04
Departmental	1,585,329.86	748,693.41	594,892.25	641,241.79
General government	15,715.05	18,757.70	8,148.52	9,319.13
Protection of persons and property	2,556.58	5,750.69	5,977.78	1,700.15
Health and sanitation	41,854.44	8,103.83	15,687.82	3,573.10
Highways	5,243.05	13,085.48	1,605.34	2,508.56
Charities	1,388,999.60	397,381.31	505,823.35	531,382.14
Veterans' services	70,703.88	17,563.16	50,749.88	24,474.42
Schools	31,043.13	259,610.34	3,793.88	64,188.37
Libraries	5,338.20	15,167.19	688.52	3,915.92
Recreation	5,426.13	2,073.33	188.25	—
Unclassified	18,479.80	11,200.38	2,228.91	180.00
Public service enterprises	426,796.69	537,243.67	372,158.52	296,175.84
Electric light	—	—	—	—
Water	426,796.69	537,243.67	364,987.45	296,175.84
All other	—	—	7,171.07	—
Cemeteries	57,830.43	—	17,471.25	69,183.83
Interest	28,523.37	67,886.50	7,123.07	22,389.17
On sinking funds	—	—	—	—
On trust and investment funds	12,749.69	45,227.31	336.31	2,951.80
All other	15,773.68	22,658.19	6,786.76	19,437.37
NON-REVENUE.	\$4,811,978.17	\$6,972,752.03	\$4,266,278.72	\$4,298,177.34
Offsets to outlays	88,422.96	96,094.00	72,217.45	69,486.69
Departmental	88,422.96	96,094.00	68,697.11	69,486.69
Public service enterprises	—	—	3,520.34	—
Cemeteries	—	—	—	—
Municipal indebtedness	3,456,466.00	5,418,972.02	3,200,865.72	3,367,140.01
Loans, general purposes	350,000.00	2,500,000.00	250,000.00	915,000.00
Loans, public service enterprises	—	—	25,000.00	50,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,500,000.00	2,500,000.00	2,700,000.00	2,400,000.00
Unpaid warrants or orders, current year	—	393,183.22	224,576.77	—
Premiums	6,466.00	25,788.80	1,288.95	2,140.01
Transfers	4,820.17	31,237.56	4,970.55	8,828.03
From sinking funds	—	—	—	—
All other	4,820.17	31,237.56	4,970.55	8,828.03
Refunds	59,146.90	134,630.38	31,580.49	76,029.05
Agency, trust, and investment	1,203,122.14	1,291,818.07	956,644.51	776,693.56
Taxes and licenses for State	70.00	10.00	60.00	10.00
Taxes for county	210,907.85	379,167.96	254,516.16	180,700.62
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	980,729.99	902,780.51	698,142.15	590,663.24
All other	11,414.30	9,859.60	3,926.20	5,319.70
RECAPITULATION.				
Revenue and offsets to outlays	\$10,515,488.04	\$10,870,427.20	\$7,551,896.93	\$7,464,008.79
Premiums	6,466.00	25,788.80	1,288.95	2,140.01
Municipal indebtedness	3,450,000.00	5,393,183.22	3,199,576.77	3,365,000.00
Transfers and refunds	63,967.07	165,867.94	36,551.04	84,857.08
Agency, trust, and investment	1,203,122.14	1,291,818.07	956,644.51	776,693.56
Total receipts	\$15,239,043.25	\$17,747,085.23	\$11,745,958.20	\$11,692,699.44
Balance on hand, including funds	1,100,991.14	2,343,544.63	1,069,487.45	470,269.86
GRAND TOTAL	\$16,340,034.39	\$20,090,629.86	\$12,805,445.65	\$12,162,969.30

Graded According to Population of 1950 — Continued.

PAYMENTS.	Quincy POPULATION 83,190	Newton POPULATION 80,996	Lawrence POPULATION 80,427	Medford POPULATION 66,109
Maintenance	\$9,279,755.20	\$9,093,303.63	\$6,934,810.37	\$6,818,411.45
<i>Departmental</i>	<i>8,908,338.72</i>	<i>8,665,037.67</i>	<i>6,553,988.27</i>	<i>6,530,809.20</i>
General government	310,728.25	393,828.48	252,113.88	303,120.76
Protection of persons and property	1,257,486.84	1,251,314.12	1,195,930.78	972,795.25
Health and sanitation	778,215.26	802,504.24	633,405.43	485,020.04
Highways	476,238.00	757,369.61	387,616.65	371,777.86
Charities	3,021,742.11	1,097,211.91	1,839,394.45	1,415,356.79
Veterans' services	125,650.65	41,099.54	116,071.53	45,389.44
Schools	2,367,940.57	3,122,405.53	1,642,585.30	2,010,646.12
Libraries	150,314.76	171,294.81	78,139.18	82,708.34
Recreation	198,537.69	295,344.57	141,546.33	174,356.01
Pensions	173,571.31	268,840.86	208,566.58	117,121.84
Unclassified	47,913.28	463,823.90	63,618.16	599,507.81
<i>Public service enterprises</i>	<i>279,945.34</i>	<i>420,582.68</i>	<i>327,369.56</i>	<i>152,436.09</i>
Electric light	—	—	—	—
Water	279,945.34	420,582.68	315,952.02	152,436.09
All other	—	—	11,417.54	—
<i>Cemeteries</i>	<i>87,190.02</i>	<i>—</i>	<i>43,679.31</i>	<i>82,881.68</i>
<i>Administration of trust funds</i>	<i>4,281.12</i>	<i>7,683.48</i>	<i>4,773.23</i>	<i>2,284.42</i>
Interest	78,917.26	140,285.55	53,708.22	47,346.09
<i>Loans, general purposes</i>	<i>78,917.26</i>	<i>136,524.30</i>	<i>49,343.22</i>	<i>44,188.59</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,761.25</i>	<i>4,365.00</i>	<i>2,907.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>250.00</i>
Outlays	1,291,368.51	2,600,399.36	537,644.59	582,027.12
<i>Departmental</i>	<i>1,203,620.64</i>	<i>2,484,429.67</i>	<i>408,832.29</i>	<i>517,132.61</i>
General government	872.45	7,540.05	3,484.77	3,759.24
Protection of persons and property	54,795.41	146,365.18	57,071.97	43,152.21
Health and sanitation	199,075.36	398,447.56	36,686.03	90,688.21
Highways	738,050.87	692,971.62	234,839.88	281,604.56
Charities	31,675.69	—	5,336.08	—
Schools	171,596.42	667,744.65	10,499.48	33,261.30
Libraries	823.91	16,175.80	—	—
Recreation	6,172.85	38,959.32	43,131.46	57,274.52
Unclassified	557.68	516,225.39	15,782.62	7,392.57
<i>Public service enterprises</i>	<i>85,501.12</i>	<i>115,969.79</i>	<i>118,717.01</i>	<i>63,140.31</i>
Electric light	—	—	—	—
Water	85,501.12	115,969.79	35,656.08	63,140.31
All other	—	—	83,060.93	—
<i>Cemeteries</i>	<i>2,246.75</i>	<i>—</i>	<i>12,095.29</i>	<i>1,754.20</i>
Municipal indebtedness	2,955,529.91	3,768,240.54	3,283,463.12	2,799,546.88
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>455,529.91</i>	<i>699,809.94</i>	<i>240,000.00</i>	<i>399,546.88</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,500,000.00</i>	<i>2,500,000.00</i>	<i>2,843,463.12</i>	<i>2,400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>568,430.60</i>	<i>190,463.12</i>	<i>—</i>
Transfers	4,820.17	31,237.56	4,970.55	8,828.03
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,820.17</i>	<i>31,237.56</i>	<i>4,970.55</i>	<i>8,828.03</i>
Refunds	59,146.90	134,630.38	31,580.49	76,029.05
Agency, trust, and investment	1,194,828.23	1,303,068.08	979,628.65	804,009.64
<i>Taxes and licenses for State</i>	<i>70.00</i>	<i>20.00</i>	<i>60.00</i>	<i>10.00</i>
<i>Taxes for county</i>	<i>210,907.85</i>	<i>379,167.96</i>	<i>264,516.16</i>	<i>180,700.62</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>973,058.68</i>	<i>914,036.12</i>	<i>721,126.29</i>	<i>617,985.32</i>
<i>All other</i>	<i>10,791.70</i>	<i>9,844.00</i>	<i>3,926.20</i>	<i>5,313.70</i>
RECAPITULATION.				
Maintenance and interest	\$9,358,672.46	\$9,233,589.18	\$6,988,518.59	\$6,865,757.54
Permanent debt (except from sinking funds)	455,529.91	699,809.94	240,000.00	399,546.88
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,291,368.51	2,600,399.36	537,644.59	582,027.12
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,500,000.00	3,068,430.60	3,034,463.12	2,400,000.00
Transfers (except to sinking funds) and refunds	63,967.07	165,867.94	36,551.04	84,857.08
Agency, trust, and investment	1,194,828.23	1,303,068.08	979,628.65	804,009.64
Total payments	\$14,864,366.18	\$17,071,165.10	\$11,825,805.99	\$11,136,198.26
Balance on hand, including funds	1,475,668.21	3,019,464.76	979,639.66	1,026,771.04
GRAND TOTAL	\$16,340,034.39	\$20,090,629.86	\$12,805,445.65	\$12,162,969.30

TABLE I. — Summary of Financial Transactions. Cities

RECEIPTS.	Brockton POPULATION 62,856	Malden POPULATION 59,779	Holyoke POPULATION 54,441	Pittsfield POPULATION 53,055
REVENUE.	\$7,916,629.88	\$6,214,541.05	\$8,069,296.53	\$6,033,284.44
General	5,947,919.73	4,972,009.51	4,477,278.89	4,811,866.84
<i>Taxes</i>	4,861,880.75	4,377,173.10	3,801,323.89	4,217,070.64
Property and poll	3,903,279.27	3,418,872.90	2,612,226.60	3,295,704.31
Corporation and income	958,551.48	958,300.20	1,189,096.79	921,366.33
<i>Licenses and permits</i>	68,405.87	58,350.67	88,005.50	110,370.06
<i>Fines and forfeits</i>	8,893.80	9,798.22	5,362.60	9,479.61
<i>Grants and gifts</i>	1,001,747.81	526,687.62	587,587.40	474,383.10
For expenses	1,001,747.81	526,687.62	587,587.40	474,383.10
For outlays	—	—	—	—
All other	7,041.50	—	—	563.53
Commercial	1,968,710.15	1,242,531.54	3,592,017.64	1,221,417.60
<i>Special assessments</i>	34,852.53	25,470.05	114.71	29,311.39
To meet expenses	1,406.04	—	—	27,892.39
To meet outlays	33,446.49	25,470.05	114.71	1,419.00
<i>Privileges</i>	301,662.65	247,861.89	245,792.32	240,341.99
<i>Departmental</i>	1,262,707.30	619,985.76	1,633,781.82	555,955.62
General government	12,655.85	9,848.50	10,846.44	7,936.26
Protection of persons and property	2,263.86	1,083.93	3,962.18	2,071.14
Health and sanitation	206,201.12	11,151.86	5,721.36	15,310.39
Highways	719.09	8,647.46	8,622.07	371.10
Charities	893,633.40	502,687.20	422,520.42	400,260.77
Veterans' services	93,352.90	60,300.36	58,418.65	50,169.67
Schools	16,837.33	12,288.60	114,256.36	55,620.80
Libraries	2,462.79	—	—	—
Recreation	24,763.52	1,913.16	4,210.11	6,381.06
Unclassified	9,817.44	12,064.69	15,224.23	17,834.43
<i>Public service enterprises</i>	329,155.72	312,439.36	2,686,809.94	392,650.80
Electric light	—	—	2,381,068.61	—
Water	329,155.72	312,439.36	305,241.33	343,243.29
All other	—	—	—	49,407.51
<i>Cemeteries</i>	28,760.76	30,376.59	—	—
<i>Interest</i>	11,571.19	6,348.09	26,018.85	3,157.80
On sinking funds	—	—	—	—
On trust and investment funds	4,929.29	46.00	23,623.00	—
All other	6,641.90	6,302.09	2,395.85	3,157.80
NON-REVENUE.	\$3,734,582.28	\$3,653,809.38	\$3,210,692.30	\$2,763,277.39
Offsets to outlays	39,850.95	62,258.04	62,173.52	102,660.25
<i>Departmental</i>	39,850.95	62,258.04	62,173.52	102,660.25
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,932,121.90	2,917,362.69	2,269,886.00	1,900,350.00
<i>Loans, general purposes</i>	330,000.00	533,000.00	114,000.00	—
<i>Loans, public service enterprises</i>	100,000.00	—	850,000.00	600,000.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	2,500,000.00	2,333,000.00	1,800,000.00	1,400,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	2,121.90	1,362.69	5,886.00	550.00
Transfers	16,221.93	32,124.84	106,815.04	1,925.00
<i>From sinking funds</i>	—	—	—	—
All other	16,221.93	32,124.84	106,815.04	1,925.00
Refunds	65,516.12	64,385.75	22,453.26	69,216.09
Agency, trust, and investment	680,871.38	577,678.06	749,364.48	689,126.05
<i>Taxes and licenses for State</i>	—	10.00	30.00	50.00
<i>Taxes for county</i>	197,223.87	160,622.77	179,091.97	227,554.05
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	477,151.91	413,402.29	566,338.71	452,615.40
All other	6,495.60	3,643.00	3,903.80	8,906.60
RECAPITULATION.				
Revenue and offsets to outlays	\$7,956,480.83	\$6,276,799.09	\$8,131,470.05	\$6,135,944.69
Premiums	2,121.90	1,362.69	5,886.00	350.00
Municipal indebtedness	2,930,000.00	2,916,000.00	2,264,000.00	1,900,000.00
Transfers and refunds	81,738.05	96,510.59	129,268.30	71,141.09
Agency, trust, and investment	680,871.38	577,678.06	749,364.48	689,126.05
Total receipts	\$11,651,212.16	\$9,868,350.43	\$11,279,988.83	\$8,796,561.83
Balance on hand, including funds	760,083.24	611,486.05	601,297.60	4,075,948.15
GRAND TOTAL	\$12,411,295.40	\$10,479,836.48	\$11,881,286.43	\$12,872,509.98

¹ Includes \$2 from administration of trust funds.² Includes \$52,735.10 from gas.

Graded According to Population of 1950 — Continued.

PAYMENTS.	Brockton POPULATION 62,856	Malden POPULATION 59,779	Holyoke POPULATION 54,441	Pittsfield POPULATION 53,055
Maintenance	\$6,939,557.33	\$6,155,449.48	\$7,020,610.22	\$5,160,089.57
<i>Departmental</i>	<i>6,664,160.80</i>	<i>5,918,752.52</i>	<i>4,995,948.57</i>	<i>4,916,353.00</i>
General government	276,923.69	206,226.05	247,471.18	220,975.59
Protection of persons and property	838,905.22	898,099.19	818,684.15	567,539.05
Health and sanitation	604,523.01	450,458.73	382,550.58	356,075.19
Highways	277,206.01	301,877.31	268,075.06	342,534.53
Charities	2,606,018.44	1,434,580.26	1,314,228.39	1,282,034.19
Veterans' services	137,657.51	107,925.61	103,961.50	88,564.75
Schools	1,392,181.69	1,517,671.69	1,326,911.33	1,556,895.64
Libraries	88,796.79	64,879.73	71,410.50	86,160.00
Recreation	98,386.79	162,319.72	102,824.77	142,100.04
Pensions	298,201.51	179,903.93	220,521.13	86,368.86
Unclassified	45,360.14	591,810.30	139,309.98	187,105.16
<i>Public service enterprises</i>	<i>230,944.11</i>	<i>163,431.62</i>	<i>2,021,964.65</i>	<i>242,697.19</i>
Electric light	—	—	1,818,053.53	—
Water	230,944.11	163,431.62	203,911.12	155,643.18
All other	—	—	—	87,054.01
Cemeteries	41,534.89	74,048.25	—	—
Administration of trust funds	2,917.53	2,222.09	2,697.00	1,039.88
Interest	39,639.47	40,219.13	43,739.88	84,724.80
<i>Loans, general purposes</i>	<i>30,374.47</i>	<i>40,219.13</i>	<i>28,937.10</i>	<i>35,368.15</i>
<i>Loans, public service enterprises</i>	<i>9,265.00</i>	<i>—</i>	<i>14,802.78</i>	<i>49,356.65</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	667,908.96	323,724.23	739,917.45	2,333,707.01
<i>Departmental</i>	<i>602,436.59</i>	<i>290,633.28</i>	<i>260,829.49</i>	<i>502,361.14</i>
General government	432.29	—	—	—
Protection of persons and property	44,921.73	15,007.48	11,599.43	10,134.60
Health and sanitation	144,920.62	38,474.99	13,722.30	182,495.64
Highways	352,513.14	202,098.93	178,354.60	255,599.61
Charities	—	—	—	1,585.84
Schools	8,013.43	7,575.00	55,304.91	13,340.69
Libraries	—	—	—	—
Recreation	5,376.90	27,476.88	1,848.25	39,204.76
Unclassified	46,258.48	—	—	—
<i>Public service enterprises</i>	<i>64,537.37</i>	<i>29,886.41</i>	<i>479,087.96</i>	<i>1,831,545.87</i>
Electric light	—	—	2,449,925.47	—
Water	64,537.37	29,886.41	29,162.49	1,831,345.87
All other	—	—	—	—
Cemeteries	935.00	3,204.54	—	—
Municipal indebtedness	3,183,000.00	2,568,807.10	1,794,831.93	1,748,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>338,000.00</i>	<i>285,807.10</i>	<i>294,831.93</i>	<i>348,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,800,000.00</i>	<i>2,283,000.00</i>	<i>1,500,000.00</i>	<i>1,400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	16,221.93	32,124.84	106,815.04	1,925.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>16,221.93</i>	<i>32,124.84</i>	<i>106,815.04</i>	<i>1,925.00</i>
Refunds	65,516.12	64,385.75	22,453.26	69,216.09
Agency, trust, and investment	673,504.70	558,647.13	754,009.86	673,079.44
<i>Taxes and licenses for State</i>	<i>—</i>	<i>10.00</i>	<i>30.00</i>	<i>50.00</i>
<i>Taxes for county</i>	<i>197,223.87</i>	<i>160,622.77</i>	<i>179,091.97</i>	<i>227,554.05</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>469,803.23</i>	<i>394,371.36</i>	<i>570,984.09</i>	<i>436,668.79</i>
<i>All other</i>	<i>6,477.60</i>	<i>3,643.00</i>	<i>3,903.80</i>	<i>8,906.60</i>
RECAPITULATION.				
Maintenance and interest	\$6,979,196.80	\$6,195,668.61	\$7,064,350.10	\$5,244,814.37
Permanent debt (except from sinking funds)	338,000.00	285,807.10	294,831.93	348,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	667,908.96	323,724.23	739,917.45	2,333,707.01
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,800,000.00	2,283,000.00	1,500,000.00	1,400,000.00
Transfers (except to sinking funds) and refunds	81,738.05	96,510.59	129,268.30	71,141.09
Agency, trust, and investment	673,504.70	558,647.13	754,009.86	673,079.44
Total payments	\$11,585,348.51	\$9,743,357.66	\$10,482,377.64	\$10,070,741.91
<i>Balance on hand, including funds</i>	<i>825,946.89</i>	<i>736,478.82</i>	<i>1,398,908.79</i>	<i>2,801,768.07</i>
GRAND TOTAL	\$12,411,295.40	\$10,479,836.48	\$11,881,286.43	\$12,872,509.98

¹ Includes \$607,774.12 for gas.² Includes \$89,891.72 for gas.³ Includes \$4,000 paid from proceeds of sale of infirmary.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Chicopee POPULATION 48,939	Haverhill POPULATION 47,213	Waltham POPULATION 47,198	Everett POPULATION 45,789
REVENUE.	\$4,615,213.10	\$5,704,832.72	\$5,144,613.14	\$5,963,112.47
General	2,908,440.43	4,104,874.32	4,212,388.35	4,808,558.08
<i>Taxes</i>	<i>2,575,036.12</i>	<i>3,362,609.65</i>	<i>3,791,929.21</i>	<i>4,293,565.23</i>
Property and poll	1,817,768.37	2,664,669.14	2,880,206.92	3,305,796.24
Corporation and income	757,267.75	697,940.51	911,722.29	987,768.99
<i>Licenses and permits</i>	<i>34,187.50</i>	<i>47,389.00</i>	<i>59,748.58</i>	<i>47,188.10</i>
<i>Fines and forfeits</i>	<i>3,728.87</i>	<i>2,439.60</i>	<i>3,562.80</i>	<i>4,711.08</i>
<i>Grants and gifts</i>	<i>286,224.94</i>	<i>689,117.44</i>	<i>351,677.57</i>	<i>467,352.67</i>
For expenses	286,224.94	684,299.44	351,677.57	457,352.67
For outlays	—	4,818.00	—	—
All other	9,263.00	3,268.63	5,470.19	5,741.00
Commercial	1,706,772.67	1,599,958.40	932,224.79	1,154,554.39
<i>Special assessments</i>	<i>26,423.82</i>	<i>1,410.49</i>	<i>4,645.65</i>	—
To meet expenses	24,298.70	1,410.49	—	—
To meet outlays	2,125.12	—	4,645.65	—
<i>Privileges</i>	<i>140,532.82</i>	<i>189,152.81</i>	<i>208,392.44</i>	<i>165,339.51</i>
<i>Departmental</i>	<i>309,405.14</i>	<i>1,106,301.13</i>	<i>439,949.83</i>	<i>506,160.38</i>
General government	1,546.80	7,367.55	8,198.98	7,186.01
Protection of persons and property	1,917.98	1,365.53	2,184.05	3,118.07
Health and sanitation	5,623.00	8,110.17	34,083.79	4,169.93
Highways	5,377.95	1,815.54	1,640.50	833.50
Charities	184,471.03	1,031,325.95	295,817.06	411,639.44
Veterans' services	58,025.94	32,841.52	29,813.71	24,017.72
Schools	46,895.00	16,964.37	60,281.68	32,917.42
Libraries	1,702.13	2,197.65	2,595.52	2,445.80
Recreation	1,100.00	30.80	1,037.10	18,109.49
Unclassified	2,745.31	4,282.05	4,297.44	1,713.05
<i>Public service enterprises</i>	<i>1,220,753.16</i>	<i>276,791.18</i>	<i>242,205.26</i>	<i>456,498.86</i>
Electric light	901,712.72	—	—	—
Water	319,040.44	276,586.03	242,111.56	456,498.86
All other	—	205.15	93.70	—
<i>Cemeteries</i>	<i>4,209.39</i>	<i>35.22</i>	<i>26,128.43</i>	<i>18,803.79</i>
<i>Interest</i>	<i>5,448.34</i>	<i>26,267.57</i>	<i>10,903.18</i>	<i>7,761.85</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,765.42	17,233.06	6,358.99	6,716.40
All other	2,682.92	9,034.51	4,544.19	1,045.45
NON-REVENUE.	\$2,099,227.79	\$3,071,582.94	\$2,428,256.25	\$3,726,925.70
Offsets to outlays	183,631.02	37,175.90	49,160.82	59,411.81
<i>Departmental</i>	<i>60,985.76</i>	<i>34,425.90</i>	<i>34,706.19</i>	<i>57,904.60</i>
<i>Public service enterprises</i>	<i>122,645.26</i>	<i>2,750.00</i>	<i>14,454.63</i>	—
<i>Cemeteries</i>	—	—	—	1,507.21
Municipal indebtedness	1,450,712.25	2,115,541.80	1,811,460.00	2,352,486.43
<i>Loans, general purposes</i>	—	<i>315,000.00</i>	<i>550,000.00</i>	<i>799,000.00</i>
<i>Loans, public service enterprises</i>	<i>1,425,000.00</i>	—	<i>50,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	<i>1,800,000.00</i>	<i>1,200,000.00</i>	<i>1,550,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>25,712.25</i>	<i>541.80</i>	<i>11,460.00</i>	<i>3,486.43</i>
Transfers	7,676.22	13,462.01	32,565.57	339,798.83
<i>From sinking funds</i>	—	—	—	—
All other	7,676.22	13,462.01	32,565.57	339,798.83
Refunds	15,589.16	50,583.91	30,960.08	38,708.81
Agency, trust, and investment	441,619.14	854,819.32	504,109.78	936,519.82
<i>Taxes and licenses for State</i>	<i>50.00</i>	—	—	<i>40.00</i>
<i>Taxes for county</i>	<i>92,903.11</i>	<i>138,097.63</i>	<i>129,278.22</i>	<i>183,733.96</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>345,316.03</i>	<i>709,683.69</i>	<i>371,379.76</i>	<i>750,006.26</i>
All other	3,350.00	7,038.00	3,451.80	2,739.60
RECAPITULATION.				
Revenue and offsets to outlays	\$4,798,844.12	\$5,742,008.62	\$5,193,773.96	\$6,022,524.28
Premiums	25,712.25	541.80	11,460.00	3,486.43
Municipal indebtedness	1,425,000.00	2,115,000.00	1,800,000.00	2,349,000.00
Transfers and refunds	23,265.38	64,045.92	63,525.65	378,507.64
Agency, trust, and investment	441,619.14	854,819.32	504,109.78	936,519.82
Total receipts	\$6,714,440.89	\$8,776,415.66	\$7,572,869.39	\$9,690,038.17
Balance on hand, including funds	705,095.63	906,032.74	747,970.82	452,387.10
GRAND TOTAL	\$7,419,536.52	\$9,682,448.40	\$8,320,840.21	\$10,122,425.27

Graded According to Population of 1950 — Continued.

PAYMENTS.	Chicopee POPULATION 48,939	Haverhill POPULATION 47,213	Waltham POPULATION 47,198	Everett POPULATION 45,789
Maintenance	\$4,182,520.01	\$5,086,782.45	\$4,093,113.20	\$5,938,239.30
<i>Departmental</i>	<i>8,136,799.84</i>	<i>4,879,128.62</i>	<i>3,907,174.16</i>	<i>5,655,933.95</i>
General government	214,268.48	161,407.36	196,564.28	272,216.74
Protection of persons and property	523,436.31	499,133.02	588,092.34	918,452.07
Health and sanitation	207,058.62	235,379.89	389,307.52	367,503.56
Highways	205,971.40	204,179.72	272,690.06	364,473.99
Charities	658,578.84	2,342,068.04	932,913.43	1,270,175.72
Veterans' services	104,860.76	58,842.18	57,440.81	60,660.46
Schools	999,164.63	1,061,609.51	1,117,551.48	1,495,084.62
Libraries	44,691.27	56,047.11	62,765.96	77,623.27
Recreation	53,277.35	51,756.40	91,340.92	245,753.38
Pensions	89,054.37	134,935.03	143,612.46	128,805.44
Unclassified	36,437.31	73,770.26	54,894.89	455,184.70
<i>Public service enterprises</i>	<i>1,028,758.18</i>	<i>201,464.66</i>	<i>143,408.29</i>	<i>212,985.86</i>
Electric light	805,577.05	—	—	—
Water	223,181.13	201,409.26	143,408.29	212,985.86
All other	—	55.29	—	—
<i>Cemeteries</i>	<i>13,424.81</i>	<i>2,200.00</i>	<i>39,210.62</i>	<i>68,755.26</i>
<i>Administration of trust funds</i>	<i>3,637.68</i>	<i>3,989.38</i>	<i>3,320.24</i>	<i>664.23</i>
Interest	33,291.88	30,413.00	41,460.24	24,073.58
<i>Loans, general purposes</i>	<i>9,078.69</i>	<i>22,439.25</i>	<i>37,543.67</i>	<i>23,606.08</i>
<i>Loans, public service enterprises</i>	<i>24,213.19</i>	<i>7,973.75</i>	<i>3,916.67</i>	<i>467.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,711,282.18	264,858.25	1,005,934.71	1,022,165.33
<i>Departmental</i>	<i>261,032.77</i>	<i>171,206.79</i>	<i>867,363.25</i>	<i>973,407.27</i>
General government	—	—	27,806.20	56,217.00
Protection of persons and property	36,789.90	650.64	213,213.06	48,573.76
Health and sanitation	44,303.19	30,578.44	67,487.98	31,834.43
Highways	127,473.72	126,341.23	304,861.95	289,824.13
Charities	—	3,905.44	2,451.94	—
Schools	17,298.63	—	220,331.41	28,970.59
Libraries	—	4,646.79	1,831.50	—
Recreation	300.00	5,084.25	20,473.92	517,987.36
Unclassified	34,867.33	—	8,905.29	—
<i>Public service enterprises</i>	<i>1,450,249.41</i>	<i>93,651.46</i>	<i>130,150.45</i>	<i>47,538.04</i>
Electric light	89,543.98	—	—	—
Water	1,360,705.43	93,651.46	130,150.45	47,422.15
All other	—	—	—	115.89
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>8,421.01</i>	<i>1,220.02</i>
Municipal indebtedness	117,500.00	2,071,000.00	1,496,740.33	1,747,756.69
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>117,500.00</i>	<i>271,000.00</i>	<i>296,740.33</i>	<i>197,756.69</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>1,800,000.00</i>	<i>1,200,000.00</i>	<i>1,550,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	7,676.22	13,462.01	32,565.57	339,798.83
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>7,676.22</i>	<i>13,462.01</i>	<i>32,565.57</i>	<i>339,798.83</i>
Refunds	15,589.16	50,583.91	30,960.08	38,708.81
Agency, trust, and investment	440,408.66	830,281.49	486,652.21	637,687.78
<i>Taxes and licenses for State</i>	<i>50.00</i>	<i>—</i>	<i>—</i>	<i>40.00</i>
<i>Taxes for county</i>	<i>92,903.11</i>	<i>138,097.63</i>	<i>129,278.22</i>	<i>183,733.96</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>348,837.36</i>	<i>685,145.86</i>	<i>353,922.19</i>	<i>450,514.22</i>
<i>All other</i>	<i>3,618.20</i>	<i>7,038.00</i>	<i>3,451.80</i>	<i>3,399.60</i>
RECAPITULATION.				
Maintenance and interest	\$4,215,811.89	\$5,117,195.45	\$4,134,573.44	\$5,962,312.88
Permanent debt (except from sinking funds)	117,500.00	271,000.00	296,740.33	197,756.69
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,711,282.18	264,858.25	1,005,934.71	1,022,165.33
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	1,800,000.00	1,200,000.00	1,550,000.00
Transfers (except to sinking funds) and refunds	23,265.38	64,045.92	63,525.65	378,507.64
Agency, trust, and investment	440,408.66	830,281.49	486,652.21	637,687.78
Total payments	\$6,508,268.11	\$8,347,381.11	\$7,187,426.34	\$9,748,430.32
Balance on hand, including funds	911,268.41	1,335,067.29	1,133,413.87	873,994.95
GRAND TOTAL	\$7,419,536.52	\$9,682,448.40	\$8,320,840.21	\$10,122,425.27

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Fitchburg POPULATION 42,671	Salem POPULATION 41,842	Taunton POPULATION 40,056	Chelsea POPULATION 39,038
REVENUE.	\$5,596,783.00	\$4,889,425.75	\$5,088,982.19	\$4,585,603.32
General	3,977,007.35	3,957,666.01	2,762,780.06	3,754,806.33
<i>Taxes</i>	3,470,937.13	3,467,624.86	2,367,634.77	3,256,215.14
Property and poll	2,706,421.36	2,685,311.61	1,726,144.41	2,615,480.39
Corporation and income	764,515.77	782,313.25	641,490.36	640,734.75
<i>Licenses and permits</i>	48,786.44	70,204.96	40,391.25	57,233.27
<i>Fines and forfeits</i>	4,541.25	1,345.85	1,396.40	5,321.10
<i>Grants and gifts</i>	452,742.53	408,147.33	338,629.84	424,733.82
For expenses	330,075.49	408,147.33	332,169.92	386,233.82
For outlays	122,667.04	—	6,459.92	38,500.00
All other	—	10,343.01	14,727.80	11,263.00
Commercial	1,619,775.65	931,759.74	2,326,202.13	830,796.99
<i>Special assessments</i>	417.92	673.77	266.62	—
To meet expenses	—	—	—	—
To meet outlays	417.92	673.77	266.62	—
<i>Privileges</i>	148,940.20	158,097.22	149,113.19	131,285.48
<i>Departmental</i>	1,230,339.95	494,745.66	389,570.75	472,807.17
General government	7,710.62	5,550.35	5,053.94	5,728.95
Protection of persons and property	14,022.09	1,878.18	1,781.90	2,668.81
Health and sanitation	14,747.21	22,440.66	26,602.79	789.80
Highways	10,813.32	452.00	889.40	6.00
Charities	1,092,156.06	346,092.99	295,667.14	365,140.89
Veterans' services	17,758.59	66,533.34	41,332.14	57,999.68
Schools	62,322.46	18,771.11	16,441.09	3,476.94
Libraries	1,463.78	926.69	725.23	1,439.90
Recreation	—	18,301.75	—	768.75
Unclassified	9,345.82	13,798.59	1,077.12	34,787.45
<i>Public service enterprises</i>	207,068.72	242,904.92	1,766,640.50	205,540.51
Electric light	—	—	1,542,672.94	—
Water	203,153.21	242,606.96	223,967.56	205,226.36
All other	3,915.51	297.96	—	314.15
<i>Cemeteries</i>	17,256.21	14,686.67	14,995.91	115.00
<i>Interest</i>	15,752.65	20,701.50	5,615.16	21,048.83
On sinking funds	—	—	—	15,569.97
On trust and investment funds	9,510.41	14,964.82	1,477.49	395.70
All other	6,242.24	5,736.68	4,137.67	5,083.16
NON-REVENUE.	\$2,435,222.83	\$2,668,124.60	\$2,402,185.70	\$3,600,921.13
Offsets to outlays	121,846.64	35,023.23	12,192.26	33,000.00
<i>Departmental</i>	103,918.16	35,023.23	12,192.26	33,000.00
<i>Public service enterprises</i>	17,928.48	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	1,734,996.20	2,133,732.77	1,842,861.42	3,237,560.16
<i>Loans, general purposes</i>	195,000.00	430,000.00	1,080,000.00	489,000.00
<i>Loans, public service enterprises</i>	100,000.00	200,000.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	1,437,500.00	1,500,000.00	750,000.00	2,619,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	126,543.83
<i>Premiums</i>	2,496.20	3,732.77	12,861.42	3,016.33
Transfers	11,111.85	7,362.66	4,237.49	52,071.64
<i>From sinking funds</i>	—	—	—	—
All other	11,111.85	7,362.66	4,237.49	52,071.64
Refunds	155,452.23	20,383.68	25,617.75	29,792.52
Agency, trust, and investment	411,815.91	471,622.26	517,276.78	248,496.81
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	123,962.02	155,338.50	96,503.38	—
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	283,635.69	314,122.79	412,376.00	248,496.81
All other	4,218.20	2,160.97	8,397.40	—
RECAPITULATION.				
Revenue and offsets to outlays	\$5,718,629.64	\$4,924,448.98	\$5,101,174.45	\$4,618,603.32
Premiums	2,496.20	3,732.77	12,861.42	3,016.33
Municipal indebtedness	1,732,500.00	2,130,000.00	1,830,000.00	3,234,543.83
Transfers and refunds	166,564.08	27,746.34	29,855.24	81,864.16
Agency, trust, and investment	411,815.91	471,622.26	517,276.78	248,496.81
Total receipts	\$8,032,005.83	\$7,557,550.35	\$7,491,167.89	\$8,186,524.45
Balance on hand, including funds	1,934,994.42	264,881.47	648,879.03	982,752.47
GRAND TOTAL	\$9,967,000.25	\$7,822,431.82	\$8,140,046.92	\$9,169,276.92

Graded According to Population of 1950 — Continued.

PAYMENTS.	Fitchburg POPULATION 42,671	Salem POPULATION 41,842	Taunton POPULATION 40,056	Chelsea POPULATION 39,038
Maintenance	\$4,674,127.99	\$4,304,747.44	\$4,416,851.21	\$4,429,657.86
<i>Departmental</i>	<i>4,460,189.44</i>	<i>4,009,720.69</i>	<i>3,180,353.42</i>	<i>4,293,694.29</i>
General government	177,176.89	174,318.16	134,478.61	199,689.74
Protection of persons and property	581,021.78	626,644.18	442,370.40	680,406.62
Health and sanitation	229,371.77	301,949.45	192,371.15	229,719.65
Highways	342,296.56	244,861.30	156,474.05	213,214.32
Charities	1,866,279.48	1,055,456.48	1,012,118.77	1,163,461.17
Veterans' services	44,123.44	138,822.69	84,764.19	85,390.63
Schools	920,737.64	1,079,035.94	914,348.26	1,018,908.94
Libraries	64,879.79	54,486.48	40,377.46	52,603.00
Recreation	80,635.91	148,228.46	56,643.55	93,570.98
Pensions	122,455.21	125,413.43	108,043.67	150,013.85
Unclassified	31,210.97	60,704.12	38,363.91	406,615.39
<i>Public service enterprises</i>	<i>166,639.55</i>	<i>238,277.13</i>	<i>1,197,626.19</i>	<i>181,186.47</i>
Electric light	—	—	1,031,629.24	—
Water	148,564.27	235,930.83	165,996.95	131,186.47
All other	8,075.08	2,346.30	—	—
<i>Cemeteries</i>	<i>55,358.73</i>	<i>53,183.82</i>	<i>55,245.04</i>	<i>1,321.43</i>
Administration of trust funds	1,940.47	3,565.80	3,686.56	3,555.67
Interest	49,510.70	28,549.45	9,795.47	58,400.93
<i>Loans, general purposes</i>	<i>45,836.95</i>	<i>25,057.23</i>	<i>9,105.47</i>	<i>57,088.43</i>
<i>Loans, public service enterprises</i>	<i>3,673.75</i>	<i>3,492.22</i>	<i>690.00</i>	<i>1,312.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,722,304.01	406,525.77	1,377,364.92	648,921.09
<i>Departmental</i>	<i>1,582,696.94</i>	<i>309,147.90</i>	<i>1,021,860.72</i>	<i>551,945.13</i>
General government	4,789.97	3,522.92	—	5,405.26
Protection of persons and property	28,203.77	4,004.68	5,983.23	21,183.89
Health and sanitation	94,694.69	50,702.76	883,866.81	15,899.34
Highways	460,632.00	209,117.70	124,722.09	132,257.91
Charities	805,452.51	—	—	3,074.07
Schools	12,975.63	39,915.84	5,012.61	23,618.69
Libraries	166,491.10	—	—	212.98
Recreation	9,457.27	1,884.00	2,275.98	14,859.69
Unclassified	—	—	—	335,433.30
<i>Public service enterprises</i>	<i>139,132.57</i>	<i>96,848.15</i>	<i>353,134.42</i>	<i>96,975.96</i>
Electric light	—	—	320,388.37	—
Water	134,632.57	96,848.15	32,746.05	96,975.96
All other	4,500.00	—	—	—
<i>Cemeteries</i>	<i>474.60</i>	<i>529.72</i>	<i>2,369.78</i>	<i>—</i>
Municipal indebtedness	1,715,000.00	1,758,500.00	850,500.00	2,899,905.89
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>315,000.00</i>	<i>253,500.00</i>	<i>100,500.00</i>	<i>131,622.59</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,400,000.00</i>	<i>1,505,000.00</i>	<i>750,000.00</i>	<i>2,619,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>149,883.30</i>
Transfers	11,111.85	7,362.66	4,237.49	52,071.64
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>
<i>All other</i>	<i>11,111.85</i>	<i>7,362.66</i>	<i>4,237.49</i>	<i>37,071.64</i>
Refunds	155,452.23	20,383.68	25,617.75	29,792.52
Agency, trust, and investment	422,847.54	497,884.29	502,566.57	322,650.85
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>123,962.02</i>	<i>155,338.50</i>	<i>96,503.38</i>	<i>—</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>204,633.72</i>	<i>340,384.82</i>	<i>397,715.59</i>	<i>322,650.85</i>
<i>All other</i>	<i>4,251.80</i>	<i>2,160.97</i>	<i>8,347.60</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$4,723,638.69	\$4,333,296.89	\$4,426,646.68	\$4,488,058.79
Permanent debt (except from sinking funds)	315,000.00	253,500.00	100,500.00	131,622.59
Sinking fund requirements from revenue	—	—	—	15,000.00
Outlays	1,722,304.01	406,525.77	1,377,364.92	648,921.09
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,400,000.00	1,505,000.00	750,000.00	2,768,283.30
Transfers (except to sinking funds) and refunds	166,564.08	27,746.34	29,855.24	66,864.16
Agency, trust, and investment	422,847.54	497,884.29	502,566.57	322,650.85
Total payments	\$8,750,354.32	\$7,023,953.29	\$7,186,933.41	\$8,441,400.78
<i>Balance on hand, including funds</i>	<i>1,216,845.93</i>	<i>798,478.63</i>	<i>953,113.51</i>	<i>727,876.14</i>
GRAND TOTAL	\$9,967,000.25	\$7,822,431.82	\$8,140,046.92	\$9,169,276.92

TABLE I. — Summary of Financial Transactions. Cities

RECEIPTS.	Revere POPULATION 36,663	Northampton POPULATION 28,998	Beverly POPULATION 28,855	Melrose POPULATION 26,919
REVENUE.	\$3,723,086.82	\$2,367,237.50	\$3,165,296.41	\$2,866,360.06
General	3,110,286.35	1,748,784.90	2,659,411.72	2,298,069.76
Taxes	2,729,166.61	1,516,847.62	2,427,747.96	2,116,180.46
Property and poll	2,207,254.46	1,155,624.10	1,933,868.09	1,671,641.52
Corporation and income	521,902.15	360,223.52	493,879.86	443,538.94
Licenses and permits	65,388.16	40,901.00	18,223.60	4,908.00
Fines and forfeits	2,348.36	1,811.81	1,054.75	1,001.90
Grants and gifts	280,037.24	190,224.47	211,486.29	176,719.40
For expenses	280,037.24	190,224.47	211,486.29	176,719.40
For outlays	—	—	—	—
All other	53,861.00	—	899.28	262.00
Commercial	612,800.47	618,452.60	505,884.69	568,290.30
Special assessments	—	3,873.28	10,517.43	27,588.92
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	127,510.86	107,479.08	121,499.58	154,136.63
Departmental	311,831.42	284,076.87	262,466.49	227,661.70
General government	5,761.17	8,442.67	3,685.40	5,166.79
Protection of persons and property	690.15	897.87	828.91	1,013.34
Health and sanitation	9,891.73	73,587.43	1,498.69	23,998.18
Highways	2,151.40	1,509.62	88.11	5,881.90
Charities	229,521.64	110,406.53	181,574.60	146,508.63
Veterans' services	24,007.65	16,017.66	30,794.23	10,930.48
Schools	26,065.26	70,468.04	32,138.81	5,157.59
Libraries	463.00	1,184.20	364.54	2,541.02
Recreation	—	—	413.20	21,974.23
Unclassified	13,279.42	2,162.85	1,080.00	4,379.54
Public service enterprises	165,862.84	193,916.19	96,111.24	131,910.54
Electric light	—	—	—	—
Water	165,862.84	110,281.49	90,210.19	131,910.54
All other	—	83,634.70	5,901.05	—
Cemeteries	—	8,791.31	15,596.78	21,905.10
Interest	7,595.56	19,715.87	9,993.22	5,197.41
On sinking funds	—	—	—	—
On trust and investment funds	25.45	17,096.59	6,255.55	1,292.90
All other	7,569.90	2,619.28	3,437.67	3,904.51
NON-REVENUE.	\$2,902,726.21	\$739,025.90	\$1,850,391.29	\$746,746.13
Offsets to outlays	345,933.99	47,818.25	9,197.52	26,372.27
Departmental	345,933.99	47,818.25	9,197.52	26,372.27
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	2,286,431.98	350,000.00	1,494,386.75	305,308.03
Loans, general purposes	623,600.00	—	125,000.00	—
Loans, public service enterprises	50,000.00	—	50,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,600,000.00	350,000.00	1,318,000.00	300,000.00
Unpaid warrants or orders, current year	11,986.83	—	—	5,308.03
Premiums	945.16	—	1,886.75	—
Transfers	800.00	13,773.38	9,642.96	49,040.08
From sinking funds	—	—	—	—
All other	800.00	13,773.38	9,642.96	49,040.08
Refunds	23,968.52	10,200.91	18,192.93	15,769.72
Agency, trust, and investment	245,591.72	317,233.36	318,971.13	350,256.03
Taxes and licenses for State	—	50.00	—	—
Taxes for county	—	129,689.64	105,835.02	91,289.20
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	245,591.72	167,178.80	210,081.11	255,409.63
All other	—	20,315.42	3,055.00	3,557.20
RECAPITULATION.				
Revenue and offsets to outlays	\$4,069,020.81	\$2,415,055.75	\$3,174,493.93	\$2,892,732.33
Premiums	945.15	—	1,886.75	—
Municipal indebtedness	2,285,486.83	350,000.00	1,493,000.00	305,308.03
Transfers and refunds	24,768.52	23,974.29	27,835.89	64,809.80
Agency, trust, and investment	245,591.72	317,233.36	318,971.13	350,256.03
Total receipts	\$6,625,813.03	\$3,106,263.40	\$5,015,687.70	\$3,613,106.19
Balance on hand, including funds	272,499.26	556,258.07	651,164.24	696,546.56
GRAND TOTAL	\$6,898,312.29	\$3,462,521.47	\$5,666,851.94	\$4,309,652.75

Graded According to Population of 1950 — Continued.

PAYMENTS.	Revere POPULATION 36,663	Northampton POPULATION 28,998	Beverly POPULATION 28,855	Melrose POPULATION 26,919
Maintenance	\$3,709,066.85	\$1,964,654.35	\$2,729,759.31	\$2,406,090.21
<i>Departmental</i>	<i>3,607,251.10</i>	<i>1,798,561.83</i>	<i>2,597,674.25</i>	<i>2,285,330.90</i>
General government	213,742.92	96,728.12	110,414.31	118,798.88
Protection of persons and property	568,206.62	270,074.74	468,465.23	348,876.50
Health and sanitation	178,002.99	95,415.37	173,635.43	191,307.68
Highways	155,333.35	165,955.53	204,822.42	118,473.75
Charities	721,199.10	341,173.78	545,369.95	422,375.13
Veterans' services	41,263.32	29,938.79	48,119.54	20,521.65
Schools	1,099,203.15	657,433.44	847,240.24	785,149.30
Libraries	15,742.84	56,090.50	47,527.56	41,748.48
Recreation	61,335.70	20,766.49	42,399.19	111,536.32
Pensions	85,381.92	52,604.65	74,226.95	60,786.40
Unclassified	467,839.19	7,379.92	35,453.43	65,756.81
<i>Public service enterprises</i>	<i>100,876.80</i>	<i>161,016.84</i>	<i>101,856.42</i>	<i>78,831.62</i>
Electric light	—	—	—	—
Water	100,876.80	73,994.23	89,623.87	78,831.52
All other	—	77,021.11	11,732.55	—
<i>Cemeteries</i>	<i>—</i>	<i>19,244.68</i>	<i>30,635.04</i>	<i>41,021.07</i>
<i>Administration of trust funds</i>	<i>938.95</i>	<i>838.00</i>	<i>193.60</i>	<i>906.72</i>
Interest	36,210.17	7,700.23	28,831.51	3,789.12
<i>Loans, general purposes</i>	<i>34,715.17</i>	<i>6,848.98</i>	<i>27,744.01</i>	<i>3,789.12</i>
<i>Loans, public service enterprises</i>	<i>1,495.00</i>	<i>851.25</i>	<i>1,087.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	485,455.65	200,735.97	521,035.56	499,330.86
<i>Departmental</i>	<i>436,396.94</i>	<i>144,744.25</i>	<i>460,690.29</i>	<i>466,645.81</i>
General government	—	2,813.42	—	365.00
Protection of persons and property	39,733.69	9,972.86	221,878.57	40,109.90
Health and sanitation	—	26,900.19	157,359.39	73,003.08
Highways	196,492.25	84,931.78	58,091.79	100,487.18
Charities	—	—	—	1,321.29
Schools	—	10,362.10	2,175.30	159,822.23
Libraries	—	—	10,215.24	2,278.69
Recreation	—	3,288.90	970.00	75,662.29
Unclassified	200,171.00	6,475.00	—	3,595.55
<i>Public service enterprises</i>	<i>49,058.71</i>	<i>55,991.72</i>	<i>60,993.37</i>	<i>40,812.70</i>
Electric light	—	—	—	—
Water	49,058.71	55,991.72	60,993.37	40,812.70
All other	—	—	9,351.90	1,872.95
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,904,161.93	390,000.00	1,426,000.00	320,860.84
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>304,161.93</i>	<i>40,000.00</i>	<i>126,000.00</i>	<i>11,919.57</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,600,000.00</i>	<i>350,000.00</i>	<i>1,300,000.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>8,941.27</i>
Transfers	800.00	13,773.38	9,642.96	49,040.08
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>800.00</i>	<i>13,773.38</i>	<i>9,642.96</i>	<i>49,040.08</i>
Refunds	23,968.52	10,200.91	18,192.93	15,769.72
Agency, trust, and investment	233,330.99	320,432.35	310,523.49	343,539.88
<i>Taxes and licenses for State</i>	<i>—</i>	<i>50.00</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>—</i>	<i>129,689.64</i>	<i>105,835.02</i>	<i>91,289.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>233,330.99</i>	<i>170,456.69</i>	<i>201,638.27</i>	<i>248,695.88</i>
<i>All other</i>	<i>—</i>	<i>20,236.02</i>	<i>3,060.20</i>	<i>3,554.80</i>
RECAPITULATION.				
Maintenance and interest	\$3,745,277.02	\$1,972,354.58	\$2,758,590.82	\$2,409,879.33
Permanent debt (except from sinking funds)	304,161.93	40,000.00	126,000.00	11,919.57
Sinking fund requirements from revenue	—	—	—	—
Outlays	485,455.65	200,735.97	521,035.56	499,330.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,600,000.00	350,000.00	1,300,000.00	308,941.27
Transfers (except to sinking funds) and refunds	24,768.52	23,974.29	27,835.89	64,809.80
Agency, trust, and investment	233,330.99	320,432.35	310,523.49	343,539.88
Total payments	\$6,392,994.11	\$2,907,497.19	\$5,043,985.76	\$3,638,420.71
Balance on hand, including funds	505,318.18	555,024.28	622,866.18	671,232.04
GRAND TOTAL	\$6,898,312.29	\$3,462,521.47	\$5,666,851.94	\$4,309,652.75

TABLE I. — Summary of Financial Transactions. Cities

RECEIPTS.	Gloucester POPULATION 25,048	Leominster POPULATION 24,084	Attleboro POPULATION 23,665	Peabody POPULATION 22,647
REVENUE.	\$3,684,125.56	\$2,530,287.55	\$2,484,891.42	\$3,331,755.64
General	2,884,764.76	1,989,986.00	1,951,362.83	1,914,815.20
<i>Taxes</i>	2,468,941.70	1,716,800.18	1,734,819.48	1,694,166.60
Property and poll	2,016,610.60	1,317,601.07	1,287,825.53	1,224,624.87
Corporation and income	442,331.10	399,199.11	446,993.95	469,531.73
<i>Licenses and permits</i>	40,017.80	24,625.50	17,640.50	34,492.90
<i>Fines and forfeits</i>	1,435.80	1,896.90	1,339.55	1,009.50
<i>Grants and gifts</i>	381,155.39	244,577.14	191,401.01	185,152.60
For expenses	381,155.39	244,577.14	189,701.01	185,152.60
For outlays	—	—	1,700.00	—
All other	3,214.07	2,086.28	6,162.29	4.30
Commercial	799,360.80	540,301.55	533,528.59	1,416,940.44
<i>Special assessments</i>	3,973.84	8,424.66	8,843.51	602.65
To meet expenses	3,973.84	—	—	602.65
To meet outlays	—	8,424.66	8,843.51	—
<i>Privileges</i>	103,595.02	104,223.74	124,267.26	78,961.00
<i>Departmental</i>	446,542.16	253,685.25	214,804.71	439,477.47
General government	4,158.52	7,506.08	4,531.20	2,822.57
Protection of persons and property	1,530.71	978.25	704.53	759.33
Health and sanitation	21,641.43	15,524.91	817.40	35,492.70
Highways	525.17	657.93	311.13	—
Charities	303,102.33	193,493.85	170,166.74	361,204.50
Veterans' services	47,053.08	15,860.66	22,641.85	24,155.87
Schools	39,121.34	17,374.18	9,841.33	14,702.36
Libraries	—	1,469.84	800.95	—
Recreation	10,504.52	86.50	250.00	—
Unclassified	18,905.06	733.05	4,739.58	340.14
<i>Public service enterprises</i>	231,717.62	159,459.12	153,331.62	380,603.69
Electric light	—	—	—	710,338.32
Water	231,717.62	159,459.12	153,331.62	169,888.37
All other	—	—	—	377.00
<i>Cemeteries</i>	1,188.83	10,436.71	—	10,868.44
<i>Interest</i>	12,343.88	4,072.07	32,281.49	6,427.19
On sinking funds	—	—	—	—
On trust and investment funds	3,859.83	1,374.88	29,568.37	2,615.07
All other	8,484.00	2,697.19	2,713.12	3,812.12
NON-REVENUE.	\$1,847,473.07	\$1,208,759.21	\$1,732,444.92	\$1,907,685.89
Offsets to outlays	17,854.94	26,108.35	35,761.40	50,429.24
<i>Departmental</i>	17,854.94	26,108.35	35,761.40	50,429.24
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	1,506,808.24	745,243.31	1,136,876.12	1,541,328.82
Loans, general purposes	230,000.00	—	470,000.00	675,000.00
Loans, public service enterprises	75,000.00	45,000.00	292,000.00	60,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,200,000.00	700,000.00	370,000.00	800,000.00
Unpaid warrants or orders, current year	—	—	—	9,592.82
Premiums	1,808.24	243.31	4,876.12	6,736.00
Transfers	14,074.45	97,512.61	134,876.45	18,098.79
From sinking funds	—	—	—	—
All other	14,074.45	97,512.61	134,876.45	18,098.79
Refunds	21,799.43	15,900.06	8,678.12	27,829.81
Agency, trust, and investment	286,936.01	323,994.88	416,252.83	269,999.23
Taxes and licenses for State	—	10.00	20.00	—
Taxes for county	97,641.34	62,290.92	79,288.37	70,158.88
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	186,182.07	258,985.16	332,831.81	197,245.96
All other	3,112.60	2,758.80	4,112.65	2,594.90
RECAPITULATION.				
Revenue and offsets to outlays	\$3,701,980.50	\$2,556,395.90	\$2,520,652.82	\$3,382,184.88
Premiums	1,808.24	243.31	4,876.12	6,736.00
Municipal indebtedness	1,505,000.00	745,000.00	1,132,000.00	1,534,592.82
Transfers and refunds	35,873.88	113,412.67	143,554.57	45,928.60
Agency, trust, and investment	286,936.01	323,994.88	416,252.83	269,999.23
Total receipts	\$5,531,598.63	\$3,739,046.76	\$4,217,336.34	\$5,239,441.53
Balance on hand, including funds	1,120,226.30	178,007.09	400,874.00	245,935.91
GRAND TOTAL	\$6,651,824.93	\$3,917,053.85	\$4,618,210.34	\$5,485,377.44

Graded According to Population of 1950 — Continued.

PAYMENTS.	Gloucester POPULATION 25,048	Leominster POPULATION 24,084	Attleboro POPULATION 23,665	Peabody POPULATION 22,647
Maintenance	\$3,065,802.00	\$2,105,198.09	\$2,222,896.91	\$2,900,261.66
<i>Departmental</i>	<i>2,918,104.30</i>	<i>2,018,723.70</i>	<i>2,142,102.99</i>	<i>2,804,384.66</i>
General government	137,915.39	77,613.86	99,891.41	104,830.91
Protection of persons and property	372,912.91	222,865.75	350,301.69	302,465.28
Health and sanitation	146,681.71	131,982.93	86,221.51	151,361.00
Highways	230,748.40	216,088.99	169,575.04	75,246.51
Charities	987,205.72	606,027.93	571,987.05	788,043.46
Veterans' services	78,358.82	32,166.63	41,839.97	41,702.72
Schools	782,826.02	594,672.28	627,904.12	680,548.11
Libraries	19,954.74	26,226.58	42,045.76	11,999.99
Recreation	44,864.14	22,793.06	52,121.21	15,679.21
Pensions	77,509.10	47,248.58	43,892.30	73,417.69
Unclassified	39,127.35	36,037.11	56,322.93	59,089.68
<i>Public service enterprises</i>	<i>144,584.47</i>	<i>68,363.92</i>	<i>79,503.26</i>	<i>576,649.97</i>
Electric light	—	—	—	460,278.38
Water	144,584.47	68,363.92	79,503.26	113,834.84
All other	—	—	—	2,536.75
<i>Cemeteries</i>	<i>2,303.29</i>	<i>21,713.75</i>	<i>—</i>	<i>17,166.84</i>
<i>Administration of trust funds</i>	<i>809.94</i>	<i>1,396.72</i>	<i>1,290.66</i>	<i>2,060.29</i>
Interest	42,130.78	19,275.59	7,867.56	26,373.54
<i>Loans, general purposes</i>	<i>35,953.28</i>	<i>12,778.09</i>	<i>6,180.06</i>	<i>6,861.46</i>
<i>Loans, public service enterprises</i>	<i>6,177.50</i>	<i>6,497.50</i>	<i>1,737.50</i>	<i>19,522.08</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	844,754.12	244,908.39	866,650.28	463,875.11
<i>Departmental</i>	<i>769,808.91</i>	<i>191,365.40</i>	<i>634,640.14</i>	<i>210,788.89</i>
General government	5,330.56	—	95.00	—
Protection of persons and property	20,971.59	11,212.15	4,356.95	28,116.91
Health and sanitation	78,090.41	65,004.99	148,509.24	34,812.84
Highways	146,216.27	86,277.30	91,767.73	146,740.34
Charities	—	—	22,847.88	548.80
Schools	508,017.48	25,271.18	31,793.66	570.00
Libraries	—	577.02	—	—
Recreation	6,500.00	3,022.76	3,599.17	—
Unclassified	4,682.60	—	331,570.51	—
<i>Public service enterprises</i>	<i>74,945.21</i>	<i>50,699.99</i>	<i>232,110.14</i>	<i>253,086.22</i>
Electric light	—	—	—	200,579.09
Water	74,945.21	50,699.99	232,110.14	52,507.13
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,843.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,539,000.00	813,000.00	415,000.00	1,009,835.02
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>839,000.00</i>	<i>113,000.00</i>	<i>45,000.00</i>	<i>205,917.50</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,200,000.00</i>	<i>700,000.00</i>	<i>370,000.00</i>	<i>800,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,917.52</i>
Transfers	14,074.45	97,512.61	134,876.45	18,098.79
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>14,074.45</i>	<i>97,512.61</i>	<i>134,876.45</i>	<i>18,098.79</i>
Refunds	21,799.43	15,900.06	8,678.12	27,829.81
Agency, trust, and investment	291,167.57	281,415.13	252,546.23	273,103.43
<i>Taxes and licenses for State</i>	<i>—</i>	<i>20.00</i>	<i>20.00</i>	<i>—</i>
<i>Taxes for county</i>	<i>97,641.84</i>	<i>62,290.92</i>	<i>79,888.37</i>	<i>70,158.88</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>190,401.03</i>	<i>216,341.21</i>	<i>169,125.21</i>	<i>200,116.15</i>
<i>All other</i>	<i>3,125.20</i>	<i>2,763.00</i>	<i>4,112.65</i>	<i>2,829.90</i>
RECAPITULATION.				
Maintenance and interest	\$3,107,932.78	\$2,124,473.68	\$2,230,764.47	\$2,926,635.20
Permanent debt (except from sinking funds)	339,000.00	113,000.00	45,000.00	205,917.50
Sinking fund requirements from revenue	—	—	—	—
Outlays	844,754.12	244,908.39	866,650.28	463,875.11
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,200,000.00	700,000.00	370,000.00	803,917.52
Transfers (except to sinking funds) and refunds	35,873.88	113,412.67	143,554.57	45,928.60
Agency, trust, and investment	291,167.57	281,415.13	252,546.23	273,103.43
Total payments	\$5,818,728.35	\$3,577,209.87	\$3,908,515.55	\$4,719,377.36
<i>Balance on hand, including funds</i>	<i>833,096.68</i>	<i>339,843.98</i>	<i>700,694.79</i>	<i>764,000.08</i>
GRAND TOTAL	\$6,651,824.93	\$3,917,053.85	\$4,618,210.34	\$5,483,377.44

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	North Adams Population 21,475	Westfield Population 20,961	Woburn Population 20,269	Gardner Population 19,617
REVENUE.	\$2,408,238.90	\$2,780,034.60	\$1,805,972.15	\$1,706,095.31
General	1,874,429.50	1,563,616.96	1,411,717.43	1,356,009.42
<i>Taxes</i>	<i>1,469,666.75</i>	<i>1,378,169.12</i>	<i>1,225,109.01</i>	<i>1,223,472.08</i>
Property and poll	1,051,941.05	1,044,358.94	884,092.95	904,834.33
Corporation and income	417,715.70	333,810.18	341,016.06	318,637.75
<i>Licenses and permits</i>	<i>38,802.75</i>	<i>31,711.07</i>	<i>7,245.35</i>	<i>23,000.00</i>
<i>Fines and forfeits</i>	<i>881.60</i>	<i>1,646.25</i>	<i>2,284.00</i>	<i>2,405.00</i>
<i>Grants and gifts</i>	<i>365,088.60</i>	<i>151,684.52</i>	<i>153,630.67</i>	<i>107,123.34</i>
For expenses	255,512.57	151,684.52	153,630.57	107,123.34
For outlays	109,575.93	—	—	—
<i>All other</i>	<i>—</i>	<i>506.00</i>	<i>23,448.50</i>	<i>—</i>
Commercial	533,809.40	1,216,417.64	394,254.72	350,085.89
<i>Special assessments</i>	<i>540.00</i>	<i>4,940.09</i>	<i>—</i>	<i>6,337.50</i>
To meet expenses	540.00	1,110.00	—	—
To meet outlays	—	3,830.09	—	6,337.50
<i>Privileges</i>	<i>96,587.98</i>	<i>104,855.49</i>	<i>70,284.46</i>	<i>95,543.37</i>
<i>Departmental</i>	<i>297,419.42</i>	<i>172,359.95</i>	<i>219,773.48</i>	<i>132,311.17</i>
General government	2,228.20	3,735.11	9,369.35	4,217.22
Protection of persons and property	64.20	1,092.20	1,177.22	5,671.36
Health and sanitation	1,121.07	884.04	38,137.77	3,839.03
Highways	191.60	1,235.08	648.66	197.89
Charities	240,769.27	85,461.32	118,133.91	77,431.14
Veterans' services	23,737.54	3,614.77	15,425.26	19,008.21
Schools	21,027.38	76,309.93	18,156.62	10,660.22
Libraries	1,160.01	7.50	148.40	—
Recreation	1,250.00	—	8,437.85	11,115.40
Unclassified	5,870.15	—	10,138.44	170.70
<i>Public service enterprises</i>	<i>122,361.18</i>	<i>933,213.42</i>	<i>84,070.06</i>	<i>105,811.57</i>
Electric light	—	802,036.31	—	—
Water	121,861.58	114,817.39	84,070.06	105,811.57
All other	499.60	16,359.72	—	—
<i>Cemeteries</i>	<i>14,603.64</i>	<i>—</i>	<i>13,740.88</i>	<i>8,312.31</i>
<i>Interest</i>	<i>2,297.28</i>	<i>1,068.69</i>	<i>6,385.84</i>	<i>1,764.97</i>
On sinking funds	—	—	—	—
On trust and investment funds	43.77	74.37	3,880.15	6.41
All other	2,253.51	994.32	2,505.69	1,758.56
NON-REVENUE.	\$918,730.46	\$512,268.06	\$698,269.44	\$288,019.35
Offsets to outlays	53,804.65	26,543.19	24,408.32	37,828.03
<i>Departmental</i>	<i>53,804.65</i>	<i>26,543.19</i>	<i>24,408.32</i>	<i>37,828.03</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	639,149.40	151,935.00	400,000.00	50,161.50
<i>Loans, general purposes</i>	<i>185,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>53,000.00</i>	<i>150,000.00</i>	<i>—</i>	<i>50,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>—</i>	<i>400,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>161.50</i>
<i>Premiums</i>	<i>1,149.40</i>	<i>1,935.00</i>	<i>—</i>	<i>—</i>
Transfers	5,100.00	77,140.34	36,744.11	33,793.70
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>5,100.00</i>	<i>77,140.34</i>	<i>36,744.11</i>	<i>33,793.70</i>
Refunds	8,196.18	6,565.73	12,485.72	7,293.22
Agency, trust, and investment	212,480.23	250,083.80	224,631.29	158,942.90
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
<i>Taxes for county</i>	<i>78,560.33</i>	<i>46,862.62</i>	<i>49,544.61</i>	<i>54,853.20</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>130,490.30</i>	<i>200,344.88</i>	<i>173,785.08</i>	<i>100,842.11</i>
<i>All other</i>	<i>3,429.60</i>	<i>2,876.30</i>	<i>1,301.60</i>	<i>3,237.59</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$2,462,043.55	\$2,806,577.79	\$1,830,380.47	\$1,743,923.34
Premiums	1,149.40	1,935.00	—	161.50
Municipal indebtedness	638,000.00	150,000.00	400,000.00	50,000.00
Transfers and refunds	13,296.18	83,706.07	49,229.83	41,086.92
Agency, trust, and investment	212,480.23	250,083.80	224,631.29	158,942.90
Total receipts	\$3,326,969.36	\$3,292,302.66	\$2,504,241.59	\$1,994,114.66
<i>Balance on hand, including funds</i>	<i>363,764.98</i>	<i>385,184.59</i>	<i>90,836.08</i>	<i>660,773.63</i>
GRAND TOTAL	\$3,690,734.34	\$3,677,487.25	\$2,595,077.67	\$2,654,888.29

1 Includes gas, amount not specified.

Graded According to Population of 1950 — Continued.

PAYMENTS.	North Adams POPULATION 21,475	Westfield POPULATION 20,961	Woburn POPULATION 20,269	Gardner POPULATION 19,617
Maintenance	\$2,099,116.50	\$2,495,475.37	\$1,631,478.96	\$1,450,646.09
<i>Departmental</i>	<i>2,016,636.57</i>	<i>1,606,211.19</i>	<i>1,537,967.05</i>	<i>1,360,623.01</i>
General government	94,945.57	82,347.98	94,394.81	79,098.88
Protection of persons and property	203,338.06	269,516.18	143,591.89	209,339.43
Health and sanitation	105,769.11	73,810.00	91,766.15	106,102.50
Highways	169,353.21	131,256.53	108,162.83	114,689.83
Charities	720,863.25	237,609.16	368,684.23	270,467.40
Veterans' services	58,325.20	11,060.68	25,160.42	37,091.66
Schools	567,454.75	691,552.67	582,465.17	414,323.59
Libraries	32,735.39	28,110.36	34,993.17	25,800.09
Recreation	16,754.71	35,449.96	38,628.38	42,106.97
Pensions	31,868.71	43,922.78	20,446.70	33,712.54
Unclassified	15,128.61	11,574.89	29,673.30	27,890.12
<i>Public service enterprises</i>	<i>51,567.78</i>	<i>826,953.01</i>	<i>73,209.07</i>	<i>77,070.84</i>
Electric light	—	1750,342.22	—	—
Water	49,327.87	57,394.04	73,209.07	77,070.84
All other	2,239.86	19,216.75	—	—
<i>Cemeteries</i>	<i>80,848.33</i>	<i>740.54</i>	<i>20,176.97</i>	<i>12,381.01</i>
<i>Administration of trust funds</i>	<i>663.87</i>	<i>1,570.63</i>	<i>125.87</i>	<i>571.23</i>
Interest	6,098.28	2,743.75	7,477.93	10,359.00
<i>Loans, general purposes</i>	<i>6,098.28</i>	<i>732.50</i>	<i>6,120.43</i>	<i>10,017.60</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,011.25</i>	<i>1,357.50</i>	<i>341.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	381,979.29	274,419.86	82,685.41	510,784.31
<i>Departmental</i>	<i>216,335.00</i>	<i>56,468.57</i>	<i>75,422.08</i>	<i>400,117.70</i>
General government	2,125.03	405.65	—	—
Protection of persons and property	7,331.97	730.20	2,844.75	—
Health and sanitation	57,964.59	7,671.35	10,645.59	228,440.66
Highways	110,581.85	31,832.97	61,931.74	149,270.99
Charities	879.19	191.58	—	—
Schools	10,954.77	13,151.47	—	—
Libraries	—	—	—	—
Recreation	16,920.51	1,655.00	—	18,445.41
Unclassified	9,577.69	830.35	—	3,960.64
<i>Public service enterprises</i>	<i>165,643.69</i>	<i>217,951.29</i>	<i>7,263.33</i>	<i>105,771.37</i>
Electric light	—	194,806.40	—	—
Water	27,322.03	123,144.89	7,263.33	86,585.18
All other	138,321.66	—	—	19,186.19
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,896.24</i>
Municipal indebtedness	497,000.00	28,000.00	450,976.65	40,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>77,000.00</i>	<i>28,000.00</i>	<i>50,976.65</i>	<i>40,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>420,000.00</i>	<i>—</i>	<i>400,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	5,100.00	77,140.34	36,744.11	33,793.70
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>5,100.00</i>	<i>77,140.34</i>	<i>36,744.11</i>	<i>33,793.70</i>
Refunds	8,196.18	6,565.73	12,485.72	7,293.22
Agency, trust, and investment	205,811.06	231,670.46	192,977.61	127,955.71
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
<i>Taxes for county</i>	<i>78,560.33</i>	<i>46,862.62</i>	<i>49,544.61</i>	<i>54,853.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>123,821.13</i>	<i>181,988.04</i>	<i>142,132.00</i>	<i>69,859.12</i>
<i>All other</i>	<i>3,429.60</i>	<i>2,869.80</i>	<i>1,301.00</i>	<i>3,233.39</i>
RECAPITULATION.				
Maintenance and interest	\$2,105,214.78	\$2,498,219.12	\$1,638,956.89	\$1,461,005.09
Permanent debt (except from sinking funds)	77,000.00	28,000.00	50,976.65	40,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	381,979.29	274,419.86	82,685.41	510,784.31
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	420,000.00	—	400,000.00	—
Transfers (except to sinking funds) and refunds	13,296.18	83,706.07	49,229.83	41,086.92
Agency, trust, and investment	205,811.06	231,670.46	192,977.61	127,955.71
Total payments	\$3,203,361.31	\$3,116,915.51	\$2,414,826.39	\$2,180,832.03
Balance on hand, including funds	487,433.03	561,471.74	180,261.28	474,056.26
GRAND TOTAL	\$3,690,734.34	\$3,677,487.25	\$2,595,077.67	\$2,654,888.29

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Marlborough POPULATION 15,741	Newburyport POPULATION 14,073
REVENUE.	\$1,441,403.41	\$1,495,162.31
General	1,120,433.58	1,096,078.27
<i>Taxes</i>	<i>945,811.51</i>	<i>879,094.37</i>
Property and poll	712,956.80	680,129.16
Corporation and income	232,854.71	198,965.21
<i>Licenses and permits</i>	<i>21,067.75</i>	<i>21,472.50</i>
<i>Fines and forfeits</i>	<i>275.60</i>	<i>1,113.00</i>
<i>Grants and gifts</i>	<i>152,778.72</i>	<i>193,968.70</i>
For expenses	152,778.72	193,968.70
For outlays	—	—
All other	500.00	429.70
Commercial	320,969.83	399,084.04
<i>Special assessments</i>	—	—
To meet expenses	—	—
To meet outlays	—	—
<i>Privileges</i>	<i>52,814.51</i>	<i>60,398.67</i>
<i>Departmental</i>	<i>170,912.66</i>	<i>208,041.77</i>
General government	2,512.98	2,121.91
Protection of persons and property	3,471.07	4,518.56
Health and sanitation	20,275.44	353.08
Highways	292.39	1,817.25
Charities	115,365.73	157,972.39
Veterans' services	15,552.87	22,448.58
Schools	4,702.42	16,995.24
Libraries	312.79	1,603.43
Recreation	—	—
Unclassified	8,426.97	211.33
<i>Public service enterprises</i>	<i>89,596.63</i>	<i>119,408.27</i>
Electric light	—	—
Water	89,596.63	93,419.79
All other	—	25,988.48
<i>Cemeteries</i>	<i>4,078.33</i>	<i>52.63</i>
<i>Interest</i>	<i>3,567.70</i>	<i>11,182.70</i>
On sinking funds	—	—
On trust and investment funds	1,035.01	7,890.87
All other	2,532.69	3,291.83
NON-REVENUE.	\$605,366.61	\$259,841.20
Offsets to outlays	26,761.58	29,578.69
<i>Departmental</i>	<i>26,761.58</i>	<i>29,578.69</i>
<i>Public service enterprises</i>	—	—
<i>Cemeteries</i>	—	—
Municipal indebtedness	433,082.50	100,000.00
<i>Loans, general purposes</i>	<i>33,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—
<i>Loans, cemeteries</i>	—	—
<i>Bonds refunded, current year</i>	—	—
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—
<i>Premiums</i>	<i>82.50</i>	—
Transfers	3,089.69	12,233.55
<i>From sinking funds</i>	—	—
All other	3,089.69	12,233.55
Refunds	5,378.75	4,390.36
Agency, trust, and investment	137,054.09	113,638.60
<i>Taxes and licenses for State</i>	<i>10.00</i>	—
<i>Taxes for county</i>	<i>35,968.79</i>	<i>33,286.82</i>
<i>Reimbursements for grade crossings</i>	—	—
<i>Sinking and other permanent funds</i>	<i>99,068.70</i>	<i>78,697.18</i>
All other	2,008.60	1,654.60
RECAPITULATION.		
Revenue and offsets to outlays	\$1,468,164.99	\$1,524,741.00
Premiums	82.50	—
Municipal indebtedness	433,000.00	100,000.00
Transfers and refunds	8,468.44	16,623.91
Agency, trust, and investment	137,054.09	113,638.60
Total receipts	\$2,046,770.02	\$1,755,003.51
Balance on hand, including funds	92,465.89	85,027.78
GRAND TOTAL	\$2,139,235.91	\$1,840,031.24

Graded According to Population of 1950 — Continued.

	PAYMENTS.	Marlborough POPULATION 15,741	Newburyport POPULATION 14,073
Maintenance		\$1,261,038.99	\$1,346,284.42
<i>Departmental</i>		<i>1,175,367.10</i>	<i>1,254,512.94</i>
General government		61,902.01	50,663.42
Protection of persons and property		146,548.08	116,183.81
Health and sanitation		69,464.14	68,855.47
Highways		123,351.61	79,537.62
Charities		343,074.77	480,915.93
Veterans' services		24,981.66	35,856.36
Schools		327,011.14	354,045.83
Libraries		18,418.43	25,213.79
Recreation		17,428.08	14,231.10
Pensions		22,179.46	19,547.35
Unclassified		21,007.72	9,462.26
<i>Public service enterprises</i>		<i>70,943.30</i>	<i>89,122.61</i>
Electric light		—	—
Water		70,943.30	72,773.61
All other		—	16,349.00
<i>Cemeteries</i>		<i>12,643.95</i>	<i>1,535.52</i>
<i>Administration of trust funds</i>		<i>2,034.64</i>	<i>1,063.35</i>
Interest		7,139.33	6,353.50
<i>Loans, general purposes</i>		<i>6,596.83</i>	<i>5,043.50</i>
<i>Loans, public service enterprises</i>		<i>542.50</i>	<i>1,305.00</i>
<i>Loans, cemeteries</i>		<i>—</i>	<i>—</i>
Outlays		89,846.45	98,284.86
<i>Departmental</i>		<i>75,720.45</i>	<i>93,162.21</i>
General government		—	116.22
Protection of persons and property		—	2,979.76
Health and sanitation		4,160.81	6,432.82
Highways		67,061.19	83,087.41
Charities		—	—
Schools		—	546.00
Libraries		—	—
Recreation		4,498.45	—
Unclassified		—	—
<i>Public service enterprises</i>		<i>12,392.05</i>	<i>5,122.65</i>
Electric light		—	—
Water		12,392.05	5,122.65
All other		—	—
<i>Cemeteries</i>		<i>1,733.95</i>	<i>—</i>
Municipal indebtedness		485,600.00	180,000.00
<i>From sinking funds</i>		<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>		<i>85,600.00</i>	<i>80,000.00</i>
<i>Bonds refunded, current year</i>		<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>400,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>	<i>—</i>
Transfers		3,089.69	12,233.55
<i>To sinking funds from revenue</i>		<i>—</i>	<i>—</i>
<i>All other</i>		<i>3,089.69</i>	<i>12,233.55</i>
Refunds		5,378.75	4,390.36
Agency, trust, and investment		124,823.80	103,015.92
<i>Taxes and licenses for State</i>		<i>10.00</i>	<i>—</i>
<i>Taxes for county</i>		<i>35,966.79</i>	<i>33,286.82</i>
<i>Expenditures for grade crossings</i>		<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>		<i>86,656.61</i>	<i>68,074.50</i>
<i>All other</i>		<i>2,190.40</i>	<i>1,654.60</i>

RECAPITULATION.

Maintenance and interest	\$1,268,178.32	\$1,352,637.92
Permanent debt (except from sinking funds)	85,600.00	80,000.00
Sinking fund requirements from revenue	—	—
Outlays	89,846.45	98,284.86
Permanent debt from sinking funds	—	—
Bonds refunded, current year	—	—
Temporary loans	400,000.00	100,000.00
Transfers (except to sinking funds) and refunds	8,468.44	16,623.91
Agency, trust, and investment	124,823.80	103,015.92
Total payments	\$1,976,917.01	\$1,750,562.61
Balance on hand, including funds	162,318.90	89,468.63
GRAND TOTAL	\$2,139,235.91	\$1,840,031.24

TABLE I. — Summary of Financial Transactions. Cities

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 3,017,729
REVENUE.		\$385,657,462.54
General		298,989,249.02
Taxes		260,600,938.41
Property and poll		206,689,897.67
Corporation and income		53,911,040.74
Licenses and permits		6,088,821.02
Fines and forfeits		620,435.89
Grants and gifts		52,410,410.64
For expenses		31,471,218.83
For outlays		939,191.81
All other		871,643.06
Commercial		86,668,213.52
Special assessments		793,907.56
To meet expenses		157,128.11
To meet outlays		636,779.44
Privileges		11,286,433.26
Departmental		141,029,792.92
General government		515,622.11
Protection of persons and property		305,665.68
Health and sanitation		1,306,554.22
Highways		321,013.10
Charities		31,004,520.05
Veterans' services		2,753,014.01
Schools		3,656,276.38
Libraries		111,319.22
Recreation		432,722.44
Unclassified		1623,085.71
Public service enterprises		29,710,913.61
Electric light		26,337,828.90
Water		17,890,849.32
All other		5,482,235.39
Cemeteries		833,536.12
Interest		3,013,630.06
On sinking funds		406,082.59
On trust and investment funds		2,322,583.28
All other		284,964.19
NON-REVENUE.		\$334,683,465.97
Offsets to outlays		45,357,375.72
Departmental		4,897,872.27
Public service enterprises		40,457,996.24
Cemeteries		1,607.21
Municipal indebtedness		182,682,576.70
Loans, general purposes		49,354,600.00
Loans, public service enterprises		8,675,000.00
Loans, cemeteries		-
Bonds refunded, current year		-
Temporary loans (including revenue loans)		121,088,759.52
Unpaid warrants or orders, current year		3,313,814.89
Premiums		306,502.19
Transfers		47,229,559.45
From sinking funds		1,122,868.04
All other		46,106,691.41
Refunds		9,898,364.27
Agency, trust, and investment		49,515,589.83
Taxes and licenses for State		690.00
Taxes for county		11,883,710.72
Reimbursements for grade crossings		-
Sinking and other permanent funds		37,889,551.58
All other		241,737.53
RECAPITULATION.		
Revenue and offsets to outlays		\$431,014,838.26
Premiums		305,502.19
Municipal indebtedness		182,377,074.51
Transfers and refunds		57,127,923.72
Agency, trust, and investment		49,515,589.83
Total receipts		\$720,340,928.51
Balance on hand, including funds		59,010,169.10
GRAND TOTAL		\$779,351,097.61

¹ Includes \$2 from administration of trust funds.² Includes gas. See footnotes on pp. 12 and 22.³ Includes \$901,798.05 from Metropolitan Transit Authority, for payment of interest on Rapid Transit debt.⁴ Includes \$40,219,445.43 amount of bonds of Boston Metropolitan District received on account of transfer of subways and tunnels of Boston Transit Department to the Metropolitan Transit Authority.

Graded According to Population of 1950 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).		POPULATION 3,017,729
Maintenance		\$358,034,815.12
<i>Departmental</i>		<i>336,676,133.19</i>
General government		12,709,581.01
Protection of persons and property		50,086,898.06
Health and sanitation		26,470,948.46
Highways		15,894,530.02
Charities		99,250,851.94
Veterans' services		4,877,110.45
Schools		81,949,975.13
Libraries		5,527,212.99
Recreation		8,481,010.27
Pensions		12,454,516.51
Unclassified		18,973,501.35
<i>Public service enterprises</i>		<i>19,141,141.92</i>
Electric light		14,865,880.42
Water		12,152,005.72
All other		2,123,255.78
<i>Cemeteries</i>		<i>1,655,197.54</i>
<i>Administration of trust funds</i>		<i>602,339.47</i>
Interest		\$6,501,507.09
<i>Loans, general purposes</i>		<i>\$3,067,278.04</i>
<i>Loans, public service enterprises</i>		<i>3,433,979.05</i>
<i>Loans, cemeteries</i>		<i>250.00</i>
Outlays		\$4,796,503.44
<i>Departmental</i>		<i>41,352,510.08</i>
General government		1,336,979.63
Protection of persons and property		1,835,056.68
Health and sanitation		7,268,392.35
Highways		14,446,267.71
Charities		2,039,900.58
Schools		3,420,905.86
Libraries		257,114.72
Recreation		2,843,482.18
Unclassified		7,904,410.37
<i>Public service enterprises</i>		<i>13,351,863.63</i>
Electric light		11,155,243.31
Water		7,369,918.93
All other		4,826,701.39
<i>Cemeteries</i>		<i>92,129.73</i>
Municipal indebtedness		\$144,813,964.68
<i>From sinking funds</i>		<i>\$1,122,868.04</i>
<i>From revenue and other sources</i>		<i>\$19,915,616.95</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>120,817,000.00</i>
<i>Warrants or orders, previous years</i>		<i>2,968,479.69</i>
Transfers		\$47,229,559.45
<i>To sinking funds from revenue</i>		<i>\$42,474,683.73</i>
<i>All other</i>		<i>4,754,875.72</i>
Refunds		\$9,898,364.27
Agency, trust, and investment		\$90,445,850.56
<i>Taxes and licenses for State</i>		<i>610.00</i>
<i>Taxes for county</i>		<i>11,883,710.72</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>78,319,209.61</i>
<i>All other</i>		<i>242,320.23</i>

RECAPITULATION.

Maintenance and interest	\$364,536,322.21
Permanent debt (except from sinking funds)	19,915,616.95
Sinking fund requirements from revenue	42,474,683.73
Outlays	54,796,503.44
Permanent debt from sinking funds	1,122,868.04
Bonds refunded, current year	—
Temporary loans	123,775,479.69
Transfers (except to sinking funds) and refunds	14,653,239.99
Agency, trust, and investment	90,445,850.56
Total payments	\$711,720,564.61
Balance on hand, including funds	67,630,533.00
GRAND TOTAL	\$779,351,097.61

¹ Includes gas. See footnotes on pp. 13 and 23.

² Includes \$25,420.27 interest paid from Veterans' Housing Debt Redemption Fund in Worcester.

³ Includes \$122,868.04 serial debt paid from sinking funds in Boston.

⁴ Includes \$100,000 paid from Veterans' Housing Debt Redemption Fund in Worcester, and \$4,000 paid from sale of infirmary in Brockton.

⁵ Includes \$40,219,445.43 bonds of Boston Metropolitan District paid to sinking funds of Boston upon the transfer of subways and tunnels of Boston Transit Department to the Metropolitan Transit Authority.

DIVISION B

RECEIPTS FROM REVENUE

TABLE II. — General Revenue.

CITIES.	Population of 1950	A. TOTAL RECEIPTS	Property and Poll	B. TAXES		C. LICENSES AND PERMITS			
				FROM STATE		LICENSES		PERMITS	
				Corporation	Income	Liquor	All Other	Marriage	All Other
BOSTON	790,863	\$102,112,366.38	\$75,376,163.70	\$7,806,424.64	\$6,561,611.00	\$1,573,919.88	\$396,422.27	\$18,909.00	\$94,129.66
WORCESTER	201,885	18,057,264.25	11,706,973.15	2,237,879.79	1,582,251.21	279,732.00	19,022.50	5,000.00	9,228.50
SPRINGFIELD	162,601	16,067,431.75	11,337,593.44	1,672,506.71	1,221,691.54	191,485.00	42,217.81	3,632.00	5,278.84
CAMBRIDGE	120,676	11,138,114.20	7,805,761.30	1,223,693.21	920,745.38	168,580.00	19,123.75	3,154.00	51,477.25
FALL RIVER	111,759	8,912,237.90	5,253,317.16	1,260,842.59	952,797.92	135,154.00	27,501.16	2,598.00	1,819.00
NEW BEDFORD	109,033	9,180,153.82	5,319,728.17	1,322,098.60	832,197.00	127,705.57	21,576.83	2,376.00	190.75
SOMERVILLE	102,254	8,625,820.97	5,976,566.22	656,782.14	899,638.14	97,925.00	17,820.00	2,878.28	18,061.50
LYNN	99,521	9,373,540.78	6,057,842.92	966,723.91	767,897.87	131,270.00	26,726.25	2,302.00	4,916.00
LOWELL	96,523	8,904,080.48	5,559,108.97	805,492.67	854,877.22	129,089.00	17,031.55	1,995.00	635.00
QUINCY	83,190	7,905,206.57	5,705,342.92	808,392.27	686,627.50	72,750.00	19,942.38	1,936.00	18,028.00
NEWTON	80,996	8,753,862.57	6,639,737.69	912,713.41	729,524.80	41,977.00	5,608.50	1,762.00	15,607.87
LAWRENCE	80,427	6,220,588.57	3,724,916.07	956,262.26	633,796.19	94,750.00	11,550.00	1,608.00	1,168.00
MEDFORD	66,109	6,063,218.11	4,501,600.97	443,186.20	562,718.13	12,000.00	7,834.00	1,784.00	11,822.75
BROCKTON	62,856	5,947,919.73	3,903,279.27	481,799.43	476,752.05	58,752.98	7,742.89	1,314.00	596.00
MALDEN	59,779	4,972,009.51	3,418,872.90	436,629.19	521,671.01	44,612.00	6,543.00	1,514.00	5,681.57
HOLYOKE	54,441	4,477,278.89	2,612,226.60	743,472.92	445,623.87	66,010.00	12,511.67	1,280.00	3,203.83
PITTSFIELD	53,055	4,811,866.84	3,295,704.31	466,287.85	455,078.48	85,308.68	22,361.88	1,014.00	1,685.50
CHICOPEE	48,939	2,908,440.43	1,817,768.37	402,291.92	354,975.83	23,835.00	8,980.50	-	1,372.00
HAVERHILL	47,213	4,104,874.32	2,664,669.14	318,233.07	379,707.44	38,100.00	7,305.00	824.00	1,160.00
WALTHAM	47,198	4,212,388.35	2,880,206.92	466,864.17	444,858.12	49,124.00	6,064.50	994.00	3,566.08
EVERETT	45,789	4,808,558.08	3,305,796.24	569,781.23	417,987.76	32,574.50	9,526.35	1,376.00	3,711.25
FITCHBURG	42,671	3,977,007.35	2,706,421.36	408,591.09	355,924.68	35,175.00	10,314.44	1,074.00	2,223.00
SALEM	41,842	3,957,666.01	2,685,311.61	445,239.79	337,073.46	58,025.00	10,733.26	1,050.00	396.70
TAUNTON	40,056	2,762,780.06	1,726,144.41	317,513.76	323,976.60	34,251.25	5,116.00	808.00	216.00
CHelsea	39,038	3,754,806.33	2,615,480.39	295,389.58	345,345.17	43,700.00	8,066.25	1,118.00	4,399.02
REVERE	36,663	3,110,286.35	2,207,254.46	209,845.79	312,056.36	39,971.00	17,273.75	1,633.50	6,504.90
NORTHAMPTON	28,998	1,748,784.90	1,155,624.10	184,403.41	175,820.11	31,614.00	8,311.50	598.00	377.50
BEVERLY	28,855	2,659,411.72	1,933,868.09	249,738.04	244,141.82	15,534.50	1,849.50	626.00	213.50
MELROSE	26,919	2,298,069.76	1,671,641.52	216,418.51	227,120.43	-	2,531.50	680.00	1,694.50
GLOUCESTER	25,048	2,884,764.76	2,016,610.60	212,297.91	230,033.19	35,350.00	3,992.80	422.00	253.00
LEOMINSTER	24,084	1,989,986.00	1,317,601.07	204,063.23	195,135.88	19,187.50	2,127.00	538.00	2,773.00
ATTLEBORO	23,665	1,951,362.83	1,287,825.53	245,386.35	201,607.60	13,561.00	2,776.50	416.00	887.00
PEABODY	22,647	1,914,815.20	1,224,624.87	285,254.31	184,277.42	26,760.00	6,562.70	606.00	563.50
NORTH ADAMS	21,475	1,874,429.50	1,051,941.05	220,163.70	197,552.00	28,537.00	7,174.50	478.00	2,613.25
WESTFIELD	20,961	1,563,616.96	1,044,353.94	168,226.43	165,583.75	21,800.00	3,093.82	424.00	6,393.25
WOBURN	20,269	1,411,717.43	884,092.95	161,099.00	179,918.06	4,000.00	1,401.00	634.00	1,210.35
GARDNER	19,617	1,356,009.42	904,834.33	165,564.97	153,072.78	17,550.00	4,880.50	414.00	164.50
MARLBOROUGH	15,741	1,120,433.58	712,956.80	96,871.57	135,983.14	19,650.00	1,083.50	312.00	22.25
NEWBURYPORT	14,073	1,096,078.27	680,129.16	83,045.21	115,920.00	18,650.00	2,509.00	256.00	57.50
39 Cities	3,017,729	\$298,989,249.02	\$206,689,897.67	\$29,127,469.83	\$24,783,570.91	\$3,917,970.86	\$813,210.31	\$70,337.78	\$284,302.07

TABLE II. — General Revenue — Concluded.

CITIES.	Population of 1950	D. FINES AND FORFEITS		E. GRANTS AND GIFTS							F	
		Court Fines	Department Penalties and Contract Violations	Federal Government	FOR EXPENSES FROM—				County, Dog Licenses and Trustees	Individuals and Trustees	For Outlays	Other General Revenue
					Education	Highways	Meal Tax	All Other				
BOSTON	790,863	\$298,215.14	\$725.00	\$8,159,413.03	\$1,281,764.22	—	\$304,492.22	\$15,000.00	\$36,022.75	\$6,378.66	\$34,573.61	\$148,201.60
WORCESTER	201,885	14,980.31	—	1,473,900.40	190,719.96	—	60,221.07	—	11,163.10	12,641.00	\$453,551.26	—
SPRINGFIELD	162,601	45,432.80	—	1,280,088.57	143,391.49	—	50,550.61	—	13,437.37	27,570.07	\$21,953.00	10,602.50
CAMBRIDGE	120,676	7,931.83	76.00	\$51,154.42	\$40,403.20	—	34,017.10	—	3,012.90	877.84	—	8,106.02
FALL RIVER	111,759	7,518.59	400.00	1,055,849.91	70,124.91	—	40,909.31	10,514.01	6,158.93	—	\$80,629.40	6,103.10
NEW BEDFORD	109,033	5,683.90	—	1,331,970.97	148,026.06	—	59,085.28	200.00	7,490.35	—	—	1,824.34
SOMERVILLE	102,254	11,100.80	1,075.50	847,838.14	58,233.42	—	33,267.90	—	4,093.74	—	—	540.19
LYNN	99,521	19,350.24	246.00	1,253,824.75	76,901.46	—	55,158.95	—	3,418.69	—	—	6,961.74
LOWELL	96,523	6,059.70	—	1,378,304.56	59,542.53	—	55,839.72	—	5,933.52	—	—	30,171.04
QUINCY	83,190	3,535.45	—	507,809.66	39,407.12	—	22,690.98	—	5,096.83	7,212.46	—	6,435.00
NEWTON	80,996	4,366.22	—	308,024.21	64,684.13	—	15,630.65	—	7,265.27	129.67	—	6,831.15
LAWRENCE	80,427	8,405.00	—	651,006.08	32,680.28	—	28,298.13	—	3,123.28	1,010.00	\$64,763.65	7,251.63
MEDFORD	66,109	4,273.42	25.00	445,207.62	45,365.19	—	21,483.97	1,800.00	4,047.14	—	—	69.72
BROCKTON	62,856	8,893.80	—	909,015.60	44,830.73	—	40,927.32	—	5,183.16	1,791.00	—	7,041.50
MALDEN	59,779	9,798.22	—	474,522.77	27,394.17	—	21,831.26	—	2,939.42	—	—	—
HOLYOKE	54,441	3,657.60	1,705.00	514,281.69	49,187.87	—	20,808.00	—	3,309.84	—	—	—
PITTSFIELD	53,055	9,479.51	—	405,561.75	43,829.74	—	16,756.54	—	7,235.07	1,000.00	—	563.53
CHICOPEE	48,939	3,728.87	—	225,449.73	48,557.97	—	8,236.75	900.00	3,080.49	—	—	9,263.00
HAVERHILL	47,213	2,412.60	77.00	604,513.83	46,685.00	—	27,617.13	—	5,383.48	100.00	4,818.00	3,268.63
WALTHAM	47,198	3,562.80	—	306,356.15	29,331.56	—	13,261.44	—	2,703.42	25.00	—	5,470.19
EVERETT	45,789	4,711.08	—	392,646.03	46,306.12	—	16,756.34	—	1,644.18	—	—	5,741.00
FITCHBURG	42,671	4,541.25	—	279,984.47	33,120.82	—	12,746.44	—	3,456.98	766.78	122,667.04	—
SALEM	41,842	983.85	362.00	369,418.73	21,127.68	—	15,107.08	—	1,293.84	1,200.00	—	10,343.01
TAUNTON	40,056	1,396.40	—	302,998.44	15,112.57	—	11,106.87	—	2,952.04	—	\$6,459.92	14,727.80
CHELSEA	39,038	5,300.10	21.00	361,020.94	10,595.94	—	13,264.89	—	1,322.25	29.80	\$38,500.00	11,253.00
REVERE	36,603	2,348.35	—	259,301.97	8,049.71	—	10,874.01	—	1,811.55	—	—	33,361.00
NORTHAMPTON	28,998	1,811.81	—	137,128.37	32,235.86	—	5,687.82	—	2,283.79	12,888.63	—	—
BEVERLY	28,855	1,054.75	—	178,101.57	23,095.15	—	7,922.77	—	2,366.80	—	—	899.23
MELROSE	26,919	1,001.90	—	162,639.07	1,938.05	—	7,000.48	900.00	2,741.80	1,500.00	—	262.00
GLOUCESTER	25,048	1,435.80	—	334,025.96	23,849.66	—	15,103.60	650.00	2,154.74	5,371.43	—	3,214.07
LEOMINSTER	24,084	1,567.90	329.00	208,241.03	23,170.68	—	9,640.69	—	2,246.49	1,278.25	—	2,086.28
ATTLEBORO	23,665	1,339.55	—	163,288.95	15,845.81	—	7,113.19	—	3,353.06	100.00	1,700.00	6,162.29
PEABODY	22,647	1,009.50	—	165,081.05	12,650.07	—	6,293.51	—	1,127.97	—	—	4.30
NORTH ADAMS	21,475	881.50	—	233,742.99	8,284.81	—	10,739.01	—	2,745.76	—	\$109,575.93	—
WESTFIELD	20,961	1,546.25	—	92,311.18	49,198.80	—	4,046.70	—	2,441.64	3,686.20	—	506.00
WOBURN	20,269	2,284.00	—	145,019.99	2,117.01	—	5,492.12	—	1,001.45	—	—	23,448.50
GARDNER	19,617	2,405.00	—	98,058.92	2,011.02	—	3,862.63	1,200.00	1,990.77	—	—	—
MARLBOROUGH	15,741	275.60	—	138,505.30	5,951.93	—	6,653.08	—	1,668.41	—	—	500.00
NEWBURYPORT	14,073	1,113.00	—	173,936.24	9,821.66	—	7,845.95	—	1,204.66	1,160.19	—	429.70
39 Cities	3,017,729	\$515,394.39	\$5,041.50	\$27,179,545.04	\$2,885,544.36	—	\$1,108,341.51	\$31,164.01	\$179,906.93	\$86,716.98	\$939,191.81	\$371,643.06

¹ Includes \$609,003.64 reimbursement from State on account of teachers' pensions.² From State, for traffic tunnel plans.³ From Federal Government, for various.⁴ From Federal Government, for various buildings.⁵ Includes \$3,379.43 reimbursement from State on account of teachers' pensions.⁶ Includes \$29,664.24 from Federal Government, for airport; \$32,594.41 from State, for airport; and \$2,500 from individuals for construction of bleachers.⁷ Includes \$4,359.92 from Federal Government, for road damage, and \$2,100 from individuals, for highway construction.⁸ From Mystic River Bridge Authority for moving houses.⁹ Includes \$78,172.39 from Federal Government for airport, and \$31,403.54 from State, for airport.

TABLE III. — Commercial Revenue.

CITIES.	Popu- lation of 1950	A TOTAL RECEIPTS	B. SPECIAL ASSESSMENTS						C. PRIVILEGES			D Depart- mental ¹
			FOR EXPENSES			FOR OUTLAYS			Motor Vehicle Excise Tax	Parking Meters	All Other	
			Moth Extermi- nation	Sewers	All Other	Sewers	Sidewalks and Curbing	All Other				
BOSTON . . .	790,863	\$27,035,859.40	-	\$14,956.13	\$61,083.77	-	-	-	\$1,866,159.13	\$486,943.03	\$121,638.30	\$11,842,062.15
WORCESTER . . .	201,885	5,497,617.03	-	-	-	\$46,662.55	-	\$103,878.89	661,794.43	5,155.43	-	3,310,844.51
SPRINGFIELD . . .	162,601	4,748,893.17	-	-	-	40,692.80	\$27,509.37	45,347.96	721,558.71	-	2,074.19	2,454,088.47
CAMBRIDGE . . .	120,676	3,081,501.88	-	-	-	291.78	9,644.98	-	400,046.00	66,019.02	-	1,862,254.17
FALL RIVER . . .	111,759	2,077,867.57	-	50.00	-	-	-	-	345,483.01	15,451.98	-	1,110,297.39
NEW BEDFORD . . .	109,033	2,377,284.18	-	5,345.64	-	-	-	-	344,266.55	27,630.68	-	1,348,742.85
SOMERVILLE . . .	102,254	1,750,328.56	-	-	-	-	-	-	310,980.75	33,210.00	-	873,764.76
LYNN . . .	99,521	2,797,651.23	-	-	-	5,898.82	16,067.30	-	311,721.31	112,173.95	-	1,581,779.23
LOWELL . . .	96,523	2,231,583.81	-	-	-	-	-	-	263,687.82	19,227.14	-	1,422,267.05
QUINCY . . .	83,190	2,521,858.51	-	-	-	8,465.38	95.70	32,651.60	344,187.14	37,978.34	-	1,585,329.86
NEWTON . . .	80,996	2,020,470.63	\$14,458.46	-	-	57,212.32	-	44,441.82	550,535.45	-	-	748,693.41
LAWRENCE . . .	80,427	1,259,090.91	-	-	-	1,452.34	2,093.79	-	237,703.95	26,195.74	-	594,892.25
MEDFORD . . .	66,109	1,331,303.99	-	-	-	8,768.40	28,207.78	19,401.14	231,903.50	13,696.05	336.49	641,241.79
BROCKTON . . .	62,856	1,968,710.15	1,406.04	-	-	29,277.84	4,168.65	-	244,629.10	57,033.55	-	1,262,707.30
MALDEN . . .	59,779	1,242,531.54	-	-	-	2,783.80	17,830.04	4,856.21	196,659.53	51,202.36	-	619,985.76
HOLYOKE . . .	54,441	3,592,017.64	-	-	-	114.71	-	-	191,065.38	54,726.94	-	633,781.82
PITTSFIELD . . .	53,055	1,221,417.60	-	21,265.32	6,627.07	-	1,419.00	-	210,642.07	29,273.71	426.21	555,955.62
CHICOPEE . . .	48,939	1,706,772.67	-	24,298.70	-	-	2,125.12	-	140,532.82	-	-	309,405.14
HAVERTHILL . . .	47,213	1,599,958.40	153.00	1,257.49	-	-	-	-	162,319.81	26,833.00	-	1,106,301.13
WALTHAM . . .	47,198	932,224.79	-	-	-	4,645.65	-	-	172,892.44	35,092.00	408.00	439,949.83
EVERETT . . .	45,789	1,154,554.39	-	-	-	-	-	-	147,526.79	17,548.72	264.00	506,150.38
FITCHBURG . . .	42,671	1,019,775.65	-	-	-	91.86	311.61	14.45	148,940.20	-	-	1,230,339.95
SALEM . . .	41,842	931,759.74	-	-	-	673.77	-	-	119,718.25	34,628.97	3,750.00	494,745.66
TAUNTON . . .	40,056	2,326,202.13	-	-	-	266.62	-	-	119,803.56	29,084.63	225.00	389,570.75
CHELSEA . . .	39,038	830,796.99	-	-	-	-	-	-	109,993.72	21,091.76	200.00	472,807.17
REVERE . . .	36,663	612,800.47	-	-	-	-	-	-	114,885.86	12,625.00	-	311,831.42
NORTHAMPTON . . .	28,998	618,452.60	-	-	-	3,770.50	102.78	-	99,915.88	7,563.20	-	284,676.87
BEVERLY . . .	28,855	505,884.69	-	-	-	10,517.43	-	-	104,889.12	16,610.46	-	252,466.49
MELROSE . . .	26,919	568,290.30	-	-	-	5,488.82	4,473.98	17,626.12	139,159.16	14,977.47	-	227,551.70
GLOUCESTER . . .	25,048	799,360.80	-	3,973.84	-	-	-	-	88,744.86	14,850.16	-	446,542.16
LEOMINSTER . . .	24,084	540,301.55	-	-	-	8,394.09	-	30.57	86,291.44	17,932.30	-	253,685.25
ATTLEBORO . . .	23,665	533,528.59	-	-	-	719.25	8,124.26	-	110,823.10	13,419.16	25.00	214,804.71
PEABODY . . .	22,647	1,416,940.44	-	602.65	-	-	-	-	78,861.00	-	100.00	439,477.47
NORTH ADAMS . . .	21,475	533,809.40	540.00	-	-	-	-	-	79,262.40	17,325.58	-	297,419.42
WESTFIELD . . .	20,961	1,216,417.64	-	1,110.00	-	-	-	3,830.09	104,855.49	-	-	172,339.95
WOBURN . . .	20,269	394,254.72	-	-	-	-	-	-	70,284.46	-	-	219,773.48
GARDNER . . .	19,617	350,085.89	-	-	-	6,337.50	-	-	76,522.01	18,976.36	50.00	132,311.17
MARLBOROUGH . . .	15,741	320,969.83	-	-	-	-	-	-	52,814.51	-	-	170,912.66
NEWBURYPORT . . .	14,073	399,084.04	-	-	-	-	-	-	44,852.59	15,546.08	-	208,041.77
39 Cities	3,017,729	\$86,668,213.52	\$16,557.50	\$72,859.77	\$67,710.84	\$242,526.23	\$122,174.36	\$272,078.85	\$9,806,913.30	\$1,350,022.77	\$129,497.19	\$41,029,792.92

¹ Detail of Departmental, except Unclassified, is shown on Table IV, pages 34 to 43.² Includes \$2 from administration of trust funds.

TABLE III. — Commercial Revenue — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES					F. CEMETERIES					G. INTEREST	
	ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous		On Sinking Funds for Debt	All Other ¹
	Rates	Miscellaneous	Rates	Miscellaneous								
BOSTON	-	-	\$4,805,747.70	\$88,402.05	\$5,225,792.38	\$39,010.00	\$81,320.64	\$14,402.04	-		\$361,549.96	\$2,026,792.12
WORCESTER	-	-	1,210,931.09	4,558.74	18,854.49	4,962.00	48,502.60	23,904.30	-		-	57,568.00
SPRINGFIELD	-	-	1,012,707.38	420,062.49	768.00	-	-	-	-		-	24,083.80
CAMBRIDGE	-	-	654,122.64	39,620.89	1,094.00	14,130.00	18,675.15	-	-		867.25	14,736.00
FALL RIVER	-	-	530,410.05	14,999.57	249.90	6,264.00	21,110.22	11,591.99	-		11,547.12	10,412.34
NEW BEDFORD	-	-	479,197.71	41,362.93	41,311.02	8,491.00	22,700.72	15,807.94	-		16,548.29	25,878.85
SOMERVILLE	-	-	517,373.08	2,494.88	-	-	-	-	-		-	12,505.09
LYNN	-	-	665,694.45	32,889.66	-	9,171.36	22,738.20	22,602.03	4,544.08		-	12,370.84
LOWELL	-	-	437,424.29	26,086.58	-	3,315.00	19,711.57	11,203.69	-		-	28,660.67
QUINCY	-	-	395,064.61	31,732.08	-	18,439.00	28,809.05	10,582.38	-		-	28,523.37
NEWTON	-	-	477,837.18	59,406.49	-	-	-	-	-		-	67,885.50
LAWRENCE	-	-	329,727.85	35,259.60	7,171.07	4,380.00	12,963.25	-	128.00		-	7,123.07
MEDFORD	-	-	278,747.15	17,428.69	-	34,815.00	27,023.72	7,134.26	210.85		-	22,389.17
BROCKTON	-	-	311,209.17	17,946.55	-	10,335.00	13,598.70	4,827.06	-		-	11,571.19
MALDEN	-	-	302,776.47	9,712.89	-	10,248.00	10,916.42	9,211.97	-		-	6,348.09
HOLYOKE	\$1,930,063.88	\$451,004.73	269,187.35	36,053.98	-	-	-	-	-		-	26,018.85
PITTSFIELD	-	-	298,399.25	44,844.04	49,407.51	-	-	-	-		-	3,157.80
CHICOPEE	886,866.99	14,845.73	289,736.81	29,303.63	-	710.00	1,890.68	1,608.71	-		-	5,448.34
HAVERHILL	-	-	257,009.63	19,576.40	205.15	-	5.00	30.22	-		-	26,267.57
WALTHAM	-	-	241,589.46	522.10	93.70	5,762.00	11,307.98	8,961.68	96.77		-	10,903.18
EVERETT	-	-	454,855.02	1,643.84	-	3,444.00	13,105.35	2,254.44	-		-	7,761.85
FITCHBURG	-	-	192,157.23	10,995.98	3,915.51	4,603.50	7,516.07	5,136.64	-		-	15,752.65
SALEM	-	-	242,239.97	366.99	297.96	2,460.00	5,417.37	6,544.30	215.00		-	20,701.60
TAUNTON	1,340,257.94	202,415.00	221,542.60	2,424.96	-	1,465.00	5,211.85	8,319.06	-		-	5,615.16
CHELSEA	-	-	201,949.02	3,277.34	314.15	115.00	-	-	-		15,569.97	5,478.86
REVERE	-	-	150,266.09	15,596.75	-	-	-	-	-		-	7,595.35
NORTHAMPTON	-	-	102,709.22	7,572.27	\$83,634.70	975.00	5,193.22	2,605.29	17.80		-	19,715.87
BEVERLY	-	-	90,175.60	34.59	5,901.05	3,631.50	8,462.23	3,503.00	-		-	9,693.22
MELROSE	-	-	123,330.76	8,579.78	-	5,720.50	9,554.97	6,629.63	-		-	5,197.41
GLOUCESTER	-	-	226,233.29	5,484.33	-	377.00	-	811.33	-		-	12,343.83
LEOMINSTER	-	-	146,690.44	12,768.68	-	2,524.00	4,156.50	2,771.50	984.71		-	4,072.07
ATTLEBORO	-	-	147,671.88	5,659.74	-	-	-	-	-		-	32,281.49
PEABODY	707,104.12	3,234.20	169,753.37	135.00	377.00	2,685.00	5,252.44	2,850.00	81.00		-	6,427.19
NORTH ADAMS	-	-	119,345.43	2,516.15	499.60	3,380.00	8,191.50	3,032.04	-		-	2,297.28
WESTFIELD	\$766,887.55	\$35,148.76	101,258.90	13,558.49	16,359.72	-	-	-	-		-	1,068.69
WOBURN	-	-	83,720.06	350.00	-	3,750.00	7,212.20	2,745.66	33.02		-	6,385.84
GARDNER	-	-	93,339.08	12,472.49	-	1,600.00	3,813.03	2,899.28	-		-	1,764.97
MARLBOROUGH	-	-	85,494.76	4,101.87	-	1,020.00	1,626.50	1,431.83	-		-	3,567.70
NEWBURYPORT	-	-	84,279.90	9,139.89	\$25,988.48	25.00	-	27.63	-		-	11,182.70
39 Cities	\$5,631,180.48	\$706,648.42	\$16,801,905.94	\$1,088,943.38	\$5,482,235.39	\$207,807.86	\$425,987.13	\$193,429.90	\$6,311.23		\$406,082.59	\$2,607,547.47

¹ For detail see Table V, page 44.² Includes Rapid Transit, \$2,385,590.81; Hyde Park Street Railway, \$8,300.19; Sumner Traffic Tunnel, \$1,853,049.84; Printing Department, \$807,937.64; Markets, \$123,954.92; Ferries, \$21,548.97; Publication of City Record, \$25,410.01.³ Includes \$527,535.10 from gas.⁴ Includes \$86,899.03 from gas.⁵ Academy of Music.⁶ Includes gas, amount not specified.⁷ Clam Chlorination Plant.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III).

1. General Government.

CITIES.	Population of 1950	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON	790,863	\$98,241.08	\$80.00	—	\$35,736.98	\$1,033.90	\$56,719.97	\$3,948.86	\$721.37
WORCESTER	201,885	47,714.32	—	\$20.75	10,320.32	2,792.00	32,927.46	1,520.00	133.79
SPRINGFIELD	162,601	49,223.23	—	—	8,305.87	—	21,702.14	760.21	18,455.01
CAMBRIDGE	120,676	20,292.49	5.00	—	9,196.86	292.20	8,919.82	1,848.51	30.10
FALL RIVER	111,759	19,046.42	30.00	—	6,279.72	270.00	12,348.36	118.34	—
NEW BEDFORD	109,033	29,449.78	—	23.20	3,431.27	—	25,669.67	325.64	—
SOMERVILLE	102,254	13,324.80	—	—	5,556.98	—	7,419.59	164.45	183.78
LYNN	99,521	19,564.06	—	—	5,530.61	—	8,257.45	611.00	5,165.00
LOWELL	96,523	10,936.11	—	—	3,893.05	—	7,035.75	7.31	—
QUINCY	83,190	15,715.05	124.50	—	3,933.51	—	9,015.75	2,641.29	—
NEWTON	80,996	18,757.70	—	—	9,459.09	787.50	8,416.80	94.31	—
LAWRENCE	80,427	8,148.52	—	—	2,913.11	—	5,228.28	—	7.13
MEDFORD	66,109	9,319.13	—	—	2,836.10	—	6,416.09	66.94	—
BROCKTON	62,856	12,655.85	58.00	—	3,264.64	101.39	7,283.27	1,945.00	3.55
MALDEN	59,779	9,848.50	—	—	3,939.98	—	5,792.95	115.57	—
HOLYOKE	54,441	10,846.44	—	—	864.33	—	6,266.41	8.70	3,707.00
PITTSFIELD	53,055	7,936.26	—	—	1,734.76	179.00	5,912.50	110.00	—
CHICOPEE	48,939	1,546.80	—	—	1,230.95	—	315.85	—	—
HAVERHILL	47,213	7,367.55	—	—	2,525.65	108.90	3,090.25	—	742.75
WALTHAM	47,198	8,198.98	—	—	3,079.75	16.00	4,906.70	196.53	—
EVERETT	45,789	7,186.01	—	—	2,639.16	—	4,546.85	—	—
FITCHBURG	42,671	7,710.62	—	—	282.54	—	4,516.90	1,675.32	1,235.86
SALEM	41,842	5,550.35	—	—	1,820.40	—	3,169.95	10.00	550.00
TAUNTON	40,056	5,053.94	—	—	1,738.90	122.55	3,150.90	30.00	11.59
CHELSEA	39,038	5,728.95	—	13.82	1,988.36	—	3,449.20	254.00	23.57
REVERE	36,663	5,761.17	—	—	2,488.70	—	3,262.47	—	10.00
NORTHAMPTON	28,998	8,442.67	—	—	1,117.20	127.50	2,416.97	80.00	4,701.00
BEVERLY	28,855	3,685.40	—	—	899.80	—	2,382.00	403.60	—
MELROSE	26,919	5,166.79	7.75	—	1,330.70	—	3,237.94	570.40	20.00
GLOUCESTER	25,048	4,158.52	—	—	1,545.70	492.82	1,413.00	397.00	310.00
LEOMINSTER	24,084	7,506.08	—	—	1,245.13	—	2,905.95	142.50	3,212.50
ATTLEBORO	23,665	4,531.20	—	—	1,439.07	—	3,049.93	42.20	—
PEABODY	22,647	2,822.57	—	—	914.17	—	1,908.40	—	—
NORTH ADAMS	21,475	2,228.20	—	—	968.00	—	1,257.20	3.00	—
WESTFIELD	20,961	3,735.11	—	—	650.55	—	3,084.56	—	—
WOBURN	20,269	9,369.35	—	—	1,336.30	—	2,383.05	—	5,650.00
GARDNER	19,617	4,217.22	—	—	468.20	—	2,079.20	—	1,669.82
MARLBOROUGH	15,741	2,512.98	—	—	863.95	—	1,649.03	—	—
NEWBURYPORT	14,073	2,121.91	—	—	548.67	—	1,198.24	—	375.00
39 Cities	3,017,729	\$515,622.11	\$305.25	\$57.77	\$148,319.03	\$6,323.76	\$295,606.80	\$18,090.68	\$46,918.82

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*2. *Protection of Persons and Property.*

CITIES.	Population of 1950	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON	790,863	\$115,013.79	\$14,373.08	\$5,809.82	\$94,830.89	—	—	—
WORCESTER	201,885	10,530.43	2,824.01	1,543.81	5,754.46	\$140.00	\$268.15	—
SPRINGFIELD	162,601	13,429.68	7,580.74	2,053.58	3,795.36	—	—	—
CAMBRIDGE	120,676	21,807.23	16,458.97	649.31	4,559.75	—	—	\$139.20
FALL RIVER	111,759	5,509.78	1,760.79	398.90	2,054.34	—	—	1,295.75
NEW BEDFORD	109,033	4,990.47	821.97	375.55	2,408.95	—	—	1,384.00
SOMERVILLE	102,254	3,143.03	532.19	329.34	2,281.50	—	—	—
LYNN	99,521	4,572.58	1,680.73	103.60	2,454.83	—	—	333.42
LOWELL	96,523	48,968.07	43,469.91	469.81	3,270.35	—	—	1,758.00
QUINCY	83,190	2,556.58	361.73	191.45	1,625.90	—	377.50	—
NEWTON	80,996	5,750.69	4,458.35	627.25	665.09	—	—	—
LAWRENCE	80,427	5,977.78	3,482.01	782.73	1,710.80	—	—	2.24
MEDFORD	66,109	1,700.15	191.40	10.00	1,315.40	—	—	183.35
BROCKTON	62,856	2,263.86	248.95	243.38	938.63	—	457.30	375.60
MALDEN	59,779	1,083.93	148.25	205.00	670.68	—	60.00	—
HOLYOKE	54,441	3,962.18	686.25	1,100.75	1,693.18	—	—	482.00
PITTSFIELD	53,055	2,071.14	38.40	242.60	1,790.14	—	—	—
CHICOPEE	48,939	1,917.98	—	250.00	1,046.23	—	621.75	—
HAYVERHILL	47,213	1,365.53	90.04	37.00	815.49	—	—	423.00
WALTHAM	47,198	2,184.05	296.99	82.50	848.86	—	—	955.70
EVERETT	45,789	3,118.07	91.25	344.69	1,884.54	—	—	797.59
FITCHBURG	42,671	14,022.09	12,183.44	55.35	1,486.30	—	—	297.00
SALEM	41,842	1,878.18	368.80	453.97	849.14	—	—	206.27
TAUNTON	40,056	1,781.90	292.54	288.56	957.80	—	—	243.00
CHELSEA	39,038	2,668.81	37.60	18.00	2,515.20	—	—	98.01
REVERE	36,663	690.15	—	221.91	462.74	—	—	5.50
NORTHAMPTON	28,998	897.87	267.04	137.48	493.35	—	—	—
BEVERLY	28,855	828.91	252.00	—	521.91	—	50.00	5.00
MELROSE	26,919	1,013.34	420.10	24.55	318.44	—	—	250.25
GLOUCESTER	25,048	1,530.71	885.68	—	480.83	.60	—	163.60
LEOMINSTER	24,084	978.25	40.45	36.11	243.19	—	80.00	578.50
ATTLEBORO	23,665	704.53	14.00	494.72	195.81	—	—	—
PEABODY	22,647	759.33	321.07	—	438.26	—	—	—
NORTH ADAMS	21,475	64.20	—	—	44.20	—	—	20.00
WESTFIELD	20,961	1,092.20	—	340.06	444.14	—	—	308.00
WOBURN	20,269	1,177.22	821.00	—	356.22	—	—	—
GARDNER	19,617	5,671.36	4,908.30	—	429.20	—	312.36	21.50
MARLBOROUGH	15,741	3,471.07	2,652.00	38.00	378.73	284.00	118.34	—
NEWBURYPORT	14,073	4,518.56	3,139.50	527.00	347.01	248.80	—	256.25
39 Cities	3,017,729	\$305,665.68	\$126,199.53	\$18,486.78	\$147,377.84	\$673.40	\$2,345.40	\$10,582.73

¹ Forest fires.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.

3. Health and Sanitation.

CITIES.	Population of 1950	A TOTAL RECEIPTS	B. HEALTH			C. SANITATION		D Other Health and Sanitation
			Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	
BOSTON	790,863	\$134,800.96	\$24,777.60	\$41,945.37	\$44,179.20	\$23,024.20	\$874.59	-
WORCESTER	201,885	125,787.78	47,067.32	34,755.23	-	8,293.89	34,171.49	\$1,499.85
SPRINGFIELD	162,601	84,205.59	32,542.93	20,775.32	113.48	28,521.59	1,525.77	726.50
CAMBRIDGE	120,676	152,214.00	115.50	112,391.50	1,244.37	-	38,462.63	-
FALL RIVER	111,759	38,279.07	6,901.37	28,480.50	544.90	-	-	2,352.30
NEW BEDFORD	109,033	36,392.37	4,073.64	801.65	12,024.76	16,988.81	-	2,503.51
SOMERVILLE	102,254	4,522.80	2,819.00	631.50	742.30	-	330.00	-
LYNN	99,521	27,454.87	10,011.84	4,519.95	1,977.00	520.63	8,116.34	2,309.11
LOWELL	96,523	31,662.61	23,081.88	5,887.53	1,388.00	802.18	-	503.02
QUINCY	83,190	41,854.44	2,327.50	-	-	27,008.94	12,518.00	-
NEWTON	80,996	8,103.83	1,217.25	-	258.77	5,374.10	1,253.71	-
LAWRENCE	80,427	15,687.82	110.00	7,581.28	640.00	2,126.97	5,184.24	45.33
MEDFORD	66,109	3,573.10	190.15	466.00	228.80	442.05	2,246.10	-
BROCKTON	62,856	206,201.12	-	2,144.00	424.97	167,451.54	35,620.15	560.46
MALDEN	59,779	11,151.86	393.00	754.50	301.15	-	9,184.20	519.01
HOLYOKE	54,441	5,721.36	-	1,605.50	852.96	2,630.51	241.51	390.88
PITTSFIELD	53,055	15,310.39	876.62	-	-	14,433.77	-	-
CHICOPEE	48,939	5,623.00	-	-	-	5,623.00	-	-
HAVERHILL	47,213	8,110.17	7,454.65	-	372.50	-	-	283.02
WALTHAM	47,198	34,083.79	-	196.50	393.60	14,410.69	19,083.00	-
EVERETT	45,789	4,169.93	236.50	3,589.99	208.40	135.04	-	-
FITCHBURG	42,671	14,747.21	1,584.25	11,987.02	267.25	908.69	-	-
SALEM	41,842	22,440.66	8,164.20	1,048.00	175.00	-	13,030.00	23.46
TAUNTON	40,056	26,602.79	334.50	-	261.10	23,287.00	-	2,720.19
CHELSEA	39,038	789.80	271.80	518.00	-	-	-	-
REVERE	36,663	9,891.73	15.00	-	-	9,876.73	-	-
NORTHAMPTON	28,998	73,587.43	-	2,300.29	-	71,274.83	-	12.31
BEVERLY	28,855	1,498.69	210.00	1,197.00	77.03	-	-	14.66
MELROSE	26,919	23,998.18	81.00	709.50	312.72	10,700.57	12,194.39	-
GLOUCESTER	25,048	21,641.43	-	1,480.72	19.40	20,141.31	-	-
LEOMINSTER	24,084	15,524.91	161.55	2,187.72	-	13,016.29	-	159.35
ATTLEBORO	23,665	817.40	765.00	32.40	20.00	-	-	-
PEABODY	22,647	35,492.70	-	561.00	120.10	34,811.60	-	-
NORTH ADAMS	21,475	1,121.07	-	136.40	-	970.48	-	14.19
WESTFIELD	20,961	884.04	-	-	695.85	162.56	25.63	-
WOBURN	20,269	38,137.77	-	186.60	-	37,951.17	-	-
GARDNER	19,617	3,839.03	-	-	65.55	3,773.48	-	-
MARLBOROUGH	15,741	20,275.44	-	194.07	-	20,081.37	-	-
NEWBURYPORT	14,073	353.08	-	351.00	2.08	-	-	-
39 Cities	3,017,729	\$1,306,554.22	\$175,784.05	\$289,416.04	\$67,911.24	\$564,743.99	\$194,061.75	\$14,637.15

1 Includes Registry Department, \$38,626.94.

* Street cleaning.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*

4. Highways.

CITIES.	Population of 1950	A TOTAL RECEIPTS	B General	C Joint Maintenance State and County	D Sidewalk and Curbing	E Snow and Ice Removal	F Lighting	G Miscellaneous
BOSTON	790,863	\$121,509.65	\$12,297.42	-	-	-	-	\$109,212.23
WORCESTER	201,885	7,835.66	7,835.66	-	-	-	-	-
SPRINGFIELD	162,601	82,781.84	82,542.55	-	-	-	\$239.29	-
CAMBRIDGE	120,676	19,693.71	19,319.91	-	\$373.80	-	-	-
FALL RIVER	111,759	407.10	145.00	-	-	-	-	202.10
NEW BEDFORD	109,033	3,624.36	3,624.36	-	-	-	-	-
SOMERVILLE	102,254	1,882.00	50.00	-	1,629.00	-	-	203.00
LYNN	99,521	20.00	20.00	-	-	-	-	-
LOWELL	96,523	5,120.29	5,120.29	-	-	-	-	-
QUINCY	83,190	5,243.05	5,243.05	-	-	-	-	-
NEWTON	80,996	13,085.48	13,085.48	-	-	-	-	-
LAWRENCE	80,427	1,605.34	1,605.34	-	-	-	-	-
MEDFORD	66,109	2,508.56	716.48	-	1,634.50	-	-	-
BROCKTON	62,856	719.09	719.09	-	-	-	-	157.58
MALDEN	59,779	8,647.46	7,800.54	-	-	-	-	-
HOLYOKE	54,441	8,622.07	5,974.77	-	1,892.28	\$755.02	-	846.92
PITTSFIELD	53,055	371.10	371.10	-	-	-	-	-
CHICOPEE	48,939	5,377.95	5,377.95	-	-	-	-	-
HAVERHILL	47,213	1,815.54	1,310.10	-	-	505.44	-	-
WALTHAM	47,198	1,640.50	1,583.50	-	-	57.00	-	-
EVERETT	45,789	833.50	493.50	-	340.00	-	-	-
FITCHBURG	42,671	10,813.32	10,813.32	-	-	-	-	-
SALEM	41,842	452.00	452.00	-	-	-	-	-
TAUNTON	40,056	889.40	889.40	-	-	-	-	-
CHELSEA	39,038	6.00	6.00	-	-	-	-	-
REVERE	36,663	2,151.40	1,590.90	-	560.50	-	-	-
NORTHAMPTON	28,998	1,509.62	594.62	-	-	-	915.00	-
BEVERLY	28,855	88.11	63.11	-	-	-	-	25.00
MELROSE	26,919	5,881.90	910.21	-	4,971.69	-	-	-
GLOUCESTER	25,048	525.17	525.17	-	-	-	-	-
LEOMINSTER	24,084	657.93	657.93	-	-	-	-	-
ATTLEBORO	23,665	311.13	-	-	-	246.13	-	65.00
PEABODY	22,647	-	-	-	-	-	-	-
NORTH ADAMS	21,475	191.60	191.60	-	-	-	-	-
WESTFIELD	20,961	1,235.08	541.58	-	-	693.50	-	-
WOBURN	20,269	648.66	492.66	-	-	156.00	-	-
GARDNER	19,617	197.89	133.89	-	-	-	-	64.00
MARLBOROUGH	15,741	292.29	292.29	-	-	-	-	-
NEWBURYPORT	14,073	1,817.25	317.25	\$1,500.00	-	-	-	-
39 Cities	3,017,729	\$321,013.10	\$193,708.12	\$1,500.00	\$11,401.77	\$2,413.09	\$1,154.29	\$110,835.83

¹ Includes Parking Facilities Fund \$106,809.92.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.

5. Charities.

38

CITIES.	Population of 1950	A	B. INFIRMARY		C	D	E	F	G
		TOTAL RECEIPTS	Sale of Produce Board, etc. and Stock		Reimbursements for Relief	Reimbursements for Aid to Dependent Children	Reimbursements for Old Age Assistance	Municipal General Hospitals	Miscellaneous
BOSTON	790,863	\$9,010,722.65	—	\$21,344.47	\$948,088.72	\$1,176,825.89	\$5,364,092.65	\$1,469,604.39	¹ \$30,766.53
WORCESTER	201,885	2,462,234.26	—	6,560.47	365,605.77	169,299.66	969,147.68	951,620.68	—
SPRINGFIELD	162,601	1,460,487.07	\$1,753.16	235,175.81	166,173.69	191,762.86	865,621.55	—	—
CAMBRIDGE	120,676	1,436,245.52	—	14,231.09	108,727.66	162,386.35	653,604.08	497,296.34	—
FALL RIVER	111,759	883,723.72	—	31,091.01	56,264.49	150,324.50	601,462.16	44,581.56	—
NEW BEDFORD	109,033	1,069,703.40	—	6,222.33	59,219.72	72,244.72	932,016.63	—	—
SOMERVILLE	102,254	761,076.36	—	8,303.12	55,617.99	128,375.61	568,779.64	—	—
LYNN	99,521	1,235,432.98	—	20,036.97	117,457.00	149,932.65	948,006.36	—	—
LOWELL	96,523	1,128,782.76	—	2,700.50	45,063.48	200,215.34	880,803.44	—	—
QUINCY	83,190	1,388,999.60	—	—	46,213.65	56,916.28	393,928.00	891,941.67	—
NEWTON	80,996	397,381.31	996.70	308.86	28,049.49	68,208.65	299,817.61	—	—
LAWRENCE	80,427	505,823.35	—	37,252.22	15,137.03	29,690.59	423,743.51	—	—
MEDFORD	66,109	531,382.14	—	2,054.32	72,017.27	39,469.26	417,841.29	—	—
BROCKTON	62,856	893,633.40	—	—	55,276.11	100,990.20	737,366.05	—	1.04
MALDEN	59,779	502,687.20	670.14	2,445.81	58,159.35	57,293.51	384,118.39	—	—
HOLYOKE	54,441	422,520.42	347.25	21,473.66	23,933.29	28,362.43	348,403.79	—	—
PITTSFIELD	53,055	400,260.77	—	8,970.83	38,250.67	57,479.12	295,560.15	—	—
CHICOPEE	48,939	184,471.03	—	10,974.39	16,379.63	25,638.34	131,478.67	—	—
HAVERHILL	47,213	1,031,325.95	—	25,315.38	24,237.82	42,888.21	446,363.12	492,221.42	300.00
WALTHAM	47,198	295,817.06	381.40	5,273.33	31,743.36	39,517.93	218,723.29	—	177.75
EVERETT	45,789	411,639.44	—	—	48,128.79	52,869.48	310,641.17	—	—
FITCHBURG	42,671	1,092,156.06	—	5,736.55	43,920.65	13,280.75	229,899.21	799,318.90	—
SALEM	41,842	346,092.99	—	14,841.34	52,285.76	30,352.77	248,613.12	—	—
TAUNTON	40,056	295,667.14	—	9,649.07	39,265.42	69,214.32	177,538.33	—	—
CHELSEA	39,038	365,140.89	—	—	41,590.44	92,313.18	231,237.27	—	—
REVERE	36,663	229,521.64	—	—	22,303.11	23,429.31	183,789.22	—	—
NORTHAMPTON	28,998	110,406.53	356.00	680.03	9,769.40	4,012.08	95,589.02	—	—
BEVERLY	28,855	181,574.60	—	4,854.18	25,380.15	18,146.38	133,153.89	—	40.00
MELROSE	26,919	146,508.63	—	—	6,152.21	9,411.02	130,945.40	—	—
GLOUCESTER	25,048	303,102.33	—	—	10,832.71	35,944.15	256,262.03	—	63.44
LEOMINSTER	24,084	193,493.85	3,184.78	1,263.66	24,289.96	9,389.56	155,365.89	—	—
ATTLEBORO	23,665	170,166.74	—	1,728.00	32,847.08	15,402.13	120,189.53	—	—
PEABODY	22,647	361,204.50	6,421.13	995.51	15,485.83	28,467.00	109,308.47	200,526.56	—
NORTH ADAMS	21,475	240,769.27	17.22	5,605.40	26,183.99	25,211.38	183,751.28	—	—
WESTFIELD	20,961	85,461.32	—	1,821.82	18,927.30	4,357.69	60,354.51	—	—
WOBURN	20,269	118,133.91	167.30	730.38	8,319.51	20,854.46	88,062.26	—	—
GARDNER	19,617	77,431.14	—	—	6,523.22	8,577.55	62,330.37	—	—
MARLBOROUGH	15,741	115,365.73	—	1,638.10	5,059.69	5,946.28	102,721.66	—	—
NEWBURYPORT	14,073	157,972.39	317.00	633.88	11,015.12	17,421.53	128,584.86	—	—
39 Cities	3,017,729	\$31,004,520.05	\$14,612.08	\$509,912.49	\$2,779,896.53	\$3,432,423.12	\$18,889,215.55	\$5,347,111.52	\$31,348.76

¹ Includes Institutions Department, Child Welfare Division, \$30,574.05; Steamers, \$34.05; Miscellaneous \$158.43.

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TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
 5. C, D, and E. Reimbursements for Relief, Aid to Dependent Children, and Old Age Assistance.

CITIES.	REIMBURSEMENTS FOR RELIEF FROM —			REIMBURSEMENTS FOR AID TO DEPENDENT CHILDREN FROM —			REIMBURSEMENTS FOR OLD AGE ASSISTANCE FROM —		
	Individuals	Cities and Towns	State	Individuals	Cities and Towns	State	Individuals	Cities and Towns	State
BOSTON	\$21,899.48	\$56,459.53	\$869,729.71	\$12,323.82	—	\$1,164,502.07	\$71,684.48	\$55,956.76	\$5,236,451.41
WORCESTER	—	112,424.02	253,181.75	—	—	169,299.66	292.45	—	968,855.23
SPRINGFIELD	19,928.86	21,278.49	124,966.34	2,022.05	—	189,740.81	2,193.00	17,649.75	845,778.80
CAMBRIDGE	286.80	23,589.26	84,851.60	135.20	—	162,251.15	556.65	30,733.98	622,313.45
FALL RIVER	815.87	5,911.77	49,536.85	—	—	150,324.50	90.66	5,449.08	595,922.42
NEW BEDFORD	4,375.37	13,389.89	41,454.46	—	—	72,244.72	6,048.06	17,219.58	908,148.99
SOMERVILLE	872.05	16,208.68	38,537.26	55.00	—	128,320.61	2,735.54	6,039.69	560,004.41
LYNN	12,006.53	29,242.83	76,207.64	9,354.59	—	140,578.06	4,515.08	16,234.16	927,257.12
LOWELL	—	14,433.67	30,629.81	—	—	200,215.34	402.83	13,034.10	867,366.51
QUINCY	—	14,290.09	31,923.56	45.00	—	56,871.28	454.13	16,482.49	376,991.38
NEWTON	1,706.22	—	26,343.27	475.00	—	67,733.65	669.75	—	299,147.86
LAWRENCE	100.00	4,626.80	10,410.23	—	—	29,690.59	690.48	9,797.15	413,255.88
MEDFORD	2,884.21	15,783.82	53,349.24	146.80	—	39,322.46	1,452.87	7,303.17	409,085.25
BROCKTON	4,021.47	18,592.68	32,661.96	3,218.39	—	97,771.81	17,264.05	20,617.70	699,484.30
MALDEN	1,302.65	16,436.09	40,420.61	30.00	—	57,263.51	—	15,956.47	368,161.92
HOLYOKE	486.95	5,087.42	17,758.92	—	—	28,362.43	2,380.00	7,539.34	338,484.45
PITTSFIELD	624.81	3,151.21	34,474.65	—	—	57,479.12	43.70	10,212.12	285,304.33
CHICOPEE	—	5,948.15	10,431.48	—	—	25,638.34	1,500.00	4,813.24	125,165.43
HAVERHILL	4,599.72	5,856.12	13,781.98	—	—	42,888.21	825.96	5,240.33	440,296.83
WALTHAM	570.00	12,051.05	19,122.31	—	—	39,517.93	1,421.25	5,988.61	211,313.43
EVERETT	672.00	17,432.81	30,023.98	—	—	52,869.48	—	9,835.59	300,805.58
FITCHBURG	557.00	11,920.83	31,442.82	10.00	—	13,270.75	326.88	5,666.74	223,905.59
SALEM	—	24,554.47	27,731.29	33.70	—	30,319.07	157.11	5,922.86	242,533.15
TAUNTON	1,065.38	6,419.03	31,781.01	—	—	69,214.32	2,952.50	3,245.54	171,340.29
CHELSEA	871.62	5,776.68	34,942.14	—	—	92,313.18	51.02	4,018.71	227,167.54
REVERE	8.00	3,678.57	18,616.54	—	—	23,429.31	133.85	1,848.27	181,807.10
NORTHAMPTON	—	1,785.64	7,983.76	—	—	4,012.08	650.50	2,608.34	92,330.18
BEVERLY	—	10,231.11	15,149.04	—	—	18,146.38	—	3,136.38	130,017.51
MELROSE	190.00	2,275.25	3,686.96	—	—	9,411.02	391.28	6,877.92	123,676.20
GLOUCESTER	—	4,447.37	6,385.34	—	—	35,944.15	—	4,003.17	252,258.86
LEOMINSTER	94.46	4,602.11	19,593.39	—	—	9,389.56	—	1,783.32	153,582.57
ATTLEBORO	243.50	8,567.97	24,035.61	26.00	—	15,376.13	454.41	1,953.43	117,781.69
PEABODY	—	5,492.74	9,993.09	—	—	28,467.00	—	2,501.60	106,806.87
NORTH ADAMS	59.50	2,982.01	23,142.48	10.15	—	25,201.23	282.62	3,460.87	180,007.79
WESTFIELD	6,359.65	6,447.23	6,120.42	—	—	4,357.69	98.74	—	60,255.77
WOBURN	—	1,941.41	6,378.10	—	—	20,854.46	—	1,014.83	87,047.43
GARDNER	171.50	2,461.82	3,889.90	—	—	8,577.55	886.11	1,087.04	60,357.22
MARLBOROUGH	215.95	1,549.42	3,294.32	—	—	5,946.28	64.23	1,419.01	101,238.42
NEWBURYPORT	—	3,244.63	7,770.49	—	—	17,421.53	41.27	4,178.45	124,365.14
39 Cities	\$86,989.55	\$521,172.67	\$2,171,734.31	\$27,885.70	—	\$3,404,537.42	\$122,311.46	\$330,829.79	\$18,436,074.30

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
 6. Veterans' Services.

CITIES.	POPULATION of 1950	A TOTAL RECEIPTS	B REIMBURSEMENTS FOR RELIEF FROM —			C Veterans' Burials	D War Allowances
			Individuals	Cities and Towns	State		
BOSTON	790,863	\$682,236.60	\$3,420.67	\$3,280.50	\$662,650.33	\$11,586.10	\$1,299.00
WORCESTER	201,885	210,937.61	427.15	—	207,940.21	1,583.00	987.25
SPRINGFIELD	162,601	158,218.29	2,548.96	—	155,669.33	—	—
CAMBRIDGE	120,676	118,855.11	390.25	—	118,464.86	—	—
FALL RIVER	111,759	124,318.04	—	—	121,135.72	3,182.32	—
NEW BEDFORD	109,033	104,861.71	283.00	—	104,578.71	—	—
SOMERVILLE	102,254	65,324.52	—	40.00	62,050.49	3,059.03	175.00
LYNN	99,521	120,966.51	—	11,472.28	109,494.23	—	—
LOWELL	96,523	121,991.35	—	—	119,184.60	2,485.75	321.00
QUINCY	83,190	70,703.88	410.67	—	70,293.21	—	—
NEWTON	80,996	17,563.16	5.00	—	17,558.16	—	—
LAWRENCE	80,427	50,749.88	8.00	—	47,029.88	3,712.00	—
MEDFORD	66,109	24,474.42	—	—	24,171.92	302.50	—
BROCKTON	62,856	93,352.90	3,842.50	140.00	89,370.40	—	—
MALDEN	59,779	60,300.36	—	—	58,030.86	2,013.50	256.00
HOLYOKE	54,441	58,418.65	147.50	—	58,271.15	—	—
PITTSFIELD	53,055	50,169.67	—	723.99	49,445.68	—	—
CHICOPEE	48,939	58,025.94	—	100.17	57,925.77	—	—
HAVERHILL	47,213	32,841.52	—	—	32,841.52	—	—
WALTHAM	47,198	29,813.71	—	247.50	29,566.21	—	—
EVERETT	45,789	24,017.72	—	—	24,017.72	—	—
FITCHBURG	42,671	17,758.59	74.35	—	17,684.24	—	—
SALEM	41,842	66,533.34	—	—	66,533.34	—	—
TAUNTON	40,056	41,332.14	74.70	331.28	40,926.16	—	—
CHELSEA	39,038	57,999.68	—	—	56,874.85	1,124.83	—
REVERE	36,663	24,007.65	—	—	22,844.84	1,162.81	—
NORTHAMPTON	28,998	16,017.66	40.00	—	15,358.48	619.18	—
BEVERLY	28,855	30,794.23	—	—	30,794.23	—	—
MELROSE	26,919	10,930.48	—	—	10,880.48	50.00	—
GLOUCESTER	25,048	47,053.08	—	—	46,906.68	146.40	—
LEOMINSTER	24,084	15,860.66	—	—	15,860.66	—	—
ATTLEBORO	23,665	22,641.85	—	—	22,641.85	—	—
PEABODY	22,647	24,155.87	—	—	24,155.87	—	—
NORTH ADAMS	21,475	23,737.54	—	145.90	23,591.64	—	—
WESTFIELD	20,961	3,614.77	—	75.00	3,479.77	60.00	—
WOBURN	20,269	15,425.26	—	—	15,425.26	—	—
GARDNER	19,617	19,008.21	13.00	—	18,995.21	—	—
MARLBOROUGH	15,741	15,552.87	282.00	143.50	15,127.37	—	—
NEWBURYPORT	14,073	22,448.58	—	70.00	22,378.58	—	—
39 Cities	3,017,729	\$2,753,014.01	\$11,967.75	\$16,770.12	\$2,690,150.47	\$31,087.42	\$3,038.25

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
7. Schools.

CITIES.	Popula- tion of 1950	A TOTAL RECEIPTS	B Tuition and Transportation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Nursery Schools	F Lunch Rooms	G Miscellaneous
BOSTON	790,863	\$1,407,465.15	\$62,429.35	\$206,389.87	\$15,629.06	—	\$608,174.83	¹ \$514,842.04
WORCESTER	201,885	275,313.52	14,002.75	122,216.05	4,672.77	—	92,298.14	² 42,123.81
SPRINGFIELD	162,601	523,841.96	3,492.78	255,946.94	5,843.12	—	235,894.00	22,665.12
CAMBRIDGE	120,676	28,588.98	—	6,051.92	283.84	—	17,551.92	4,701.30
FALL RIVER	111,759	33,644.66	—	31,765.22	12.55	—	—	1,866.89
NEW BEDFORD	109,033	68,889.78	5,286.72	53,135.29	1,497.80	—	—	8,969.97
SOMERVILLE	102,254	19,387.21	—	13,903.42	—	—	4,354.95	1,128.84
LYNN	99,521	83,850.64	4,299.97	31,773.26	13,934.50	—	—	33,932.91
LOWELL	96,523	36,894.88	3,093.84	32,099.71	66.15	—	—	1,635.18
QUINCY	83,190	31,013.13	—	20,480.43	1,401.06	—	—	9,131.64
NEWTON	80,996	259,610.34	—	94,731.65	400.31	—	162,458.05	2,020.33
LAWRENCE	80,427	3,793.88	—	3,590.43	203.45	—	—	—
MEDFORD	66,109	64,188.37	6,401.07	15,445.71	522.00	—	27,250.34	² 14,569.25
BROCKTON	62,856	16,837.33	7,619.21	7,157.58	—	—	—	2,060.54
MALDEN	59,779	12,288.60	5,660.52	1,516.24	1,244.89	—	—	3,866.95
HOLYOKE	54,441	114,256.36	3,610.79	41,935.60	3,219.46	\$7,247.00	56,312.93	1,930.58
PITTSFIELD	53,055	55,620.80	837.26	47,150.83	130.95	—	—	7,501.76
CHICOPEE	48,939	46,895.00	649.26	239.80	265.31	—	42,680.34	3,060.29
HAVERHILL	47,213	16,964.37	940.95	13,392.97	32.91	—	—	2,597.54
WALTHAM	47,198	60,281.68	—	41,837.26	149.04	—	—	² 18,295.38
EVERETT	45,789	32,917.42	7,526.83	21,418.30	1,088.72	—	—	2,883.57
FITCHBURG	42,671	62,322.46	1,516.55	26,443.25	210.62	—	32,040.79	2,111.25
SALEM	41,842	18,771.11	—	3,161.93	1,137.15	—	—	² 14,472.03
TAUNTON	40,056	16,441.09	—	15,803.67	32.22	—	—	605.20
CHELSEA	39,038	3,476.94	1,143.24	139.58	22.82	—	—	2,171.30
REVERE	36,663	26,065.26	5,602.16	1,977.23	—	—	17,320.53	1,165.34
NORTHAMPTON	28,998	76,468.04	2,084.39	28,895.74	208.45	—	16,917.80	22,361.66
BEVERLY	28,855	32,138.81	—	26,489.54	506.39	—	—	5,142.88
MELROSE	26,919	5,157.59	77.00	3,445.04	—	—	—	5,635.55
GLOUCESTER	25,048	39,121.34	2,743.10	13,748.46	414.06	—	21,994.46	221.26
LEOMINSTER	24,084	17,374.18	2,007.50	10,750.54	162.05	4,107.10	—	316.99
ATTLEBORO	23,665	9,841.33	1,450.39	3,637.60	559.44	—	—	4,193.90
PEABODY	22,647	14,702.36	191.00	175.50	—	—	—	² 14,335.86
NORTH ADAMS	21,475	21,027.38	—	20,753.24	106.14	—	—	168.00
WESTFIELD	20,961	76,309.93	4,677.33	43,741.62	132.00	—	21,476.09	6,282.89
WOBURN	20,269	18,156.62	12,162.15	62.65	—	—	5,558.90	372.92
GARDNER	19,617	10,660.22	660.77	9,232.13	73.09	—	—	694.23
MARLBOROUGH	15,741	4,702.42	—	4,254.55	447.87	—	—	—
NEWBURYPORT	14,073	16,995.24	157.00	15,762.13	—	—	—	1,076.11
39 Cities	3,017,729	\$3,656,276.38	\$160,233.88	\$1,290,682.88	\$54,610.19	\$11,354.10	\$1,362,284.07	\$777,111.26

¹ Includes Franklin Technical Institute \$414,633.27, and Schoolboy Stadium \$25,675.² Includes School Athletics.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

8. Libraries.

CITIES.	Population of 1950	A TOTAL RECEIPTS	B Fines, Rentals, and Sales	C Miscella- neous
BOSTON	790,863	\$33,524.91	\$29,790.00	\$3,734.91
WORCESTER	201,885	10,379.04	10,119.88	259.16
SPRINGFIELD	162,601	-	-	-
CAMBRIDGE	120,676	1,372.98	1,300.58	72.40
FALL RIVER	111,759	2,837.89	2,837.89	-
NEW BEDFORD	109,033	2,063.05	2,063.05	-
SOMERVILLE	102,254	3,325.84	3,325.84	-
LYNN	99,521	5,275.52	5,258.02	17.50
LOWELL	96,523	1,414.99	1,414.99	-
QUINCY	83,190	5,338.20	4,864.59	473.61
NEWTON	80,996	15,167.19	14,550.94	616.25
LAWRENCE	80,427	688.52	688.52	-
MEDFORD	66,109	3,915.92	3,915.92	-
BROCKTON	62,856	2,462.79	2,437.59	25.20
MALDEN	59,779	-	-	-
HOLYOKE	54,441	-	-	-
PITTSFIELD	53,055	-	-	-
CHICOPEE	48,939	1,702.13	1,702.13	-
HAVERHILL	47,213	2,197.65	1,988.54	209.11
WALTHAM	47,198	2,595.52	2,595.52	-
EVERETT	45,789	2,445.80	2,445.80	-
FITCHBURG	42,671	1,463.78	1,233.38	230.40
SALEM	41,842	926.69	926.69	-
TAUNTON	40,056	725.23	725.23	-
CHELSEA	39,038	1,439.90	1,392.40	47.50
REVERE	36,663	463.00	463.00	-
NORTHAMPTON	28,998	1,184.20	1,159.20	25.00
BEVERLY	28,855	364.54	356.54	8.00
MELROSE	26,919	2,541.02	2,541.02	-
GLOUCESTER	25,048	-	-	-
LEOMINSTER	24,084	1,469.84	1,469.84	-
ATTLEBORO	23,665	800.95	761.45	39.50
PEABODY	22,647	-	-	-
NORTH ADAMS	21,475	1,160.01	1,160.01	-
WESTFIELD	20,961	7.50	7.50	-
WOBURN	20,269	148.40	148.40	-
GARDNER	19,617	-	-	-
MAHLBOROUGH	15,741	312.79	312.79	-
NEWBURYPORT	14,073	1,603.43	703.43	900.00
39 Cities	3,017,729	\$111,319.22	\$104,660.68	\$6,658.54

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Concluded.*
9. Recreation.

CITIES.	Popu- lation of 1950	A TOTAL RECEIPTS	B Parks and Gardens	C Golf Courses	D Play- grounds and Gym- nasia	E Bath- houses and Beaches	F Miscel- laneous
BOSTON . . .	790,863	\$102,545.44	\$19,097.31	\$45,380.50	\$1,893.94	\$36,173.69	-
WORCESTER . . .	201,885	24,487.35	237.10	15,757.25	-	5,650.50 ¹	\$2,842.50
SPRINGFIELD . . .	162,601	68,562.27	2,388.12	64,235.75	1,088.20	790.20	-
CAMBRIDGE . . .	120,676	17,354.88	-	14,394.73	1,998.50	961.65	-
FALL RIVER . . .	111,759	80.00	-	-	-	80.00	-
NEW BEDFORD . . .	109,033	4,981.98	1,250.33	-	-	3,731.65	-
SOMERVILLE . . .	102,254	558.20	-	-	-	558.20	-
LYNN . . .	99,521	51,378.22	2,103.06	25,089.06	24,186.10	-	-
LOWELL . . .	96,523	24,499.00	15,583.50	-	8,915.50	-	-
QUINCY . . .	83,190	5,426.13	-	-	3,776.63	-	1,649.50
NEWTON . . .	80,996	2,073.33	-	-	2,073.33	-	-
LAWRENCE . . .	80,427	188.25	180.00	-	8.25	-	-
MEDFORD . . .	66,109	-	-	-	-	-	-
BROCKTON . . .	62,856	24,763.52	94.03	24,643.71	-	25.78	-
MALDEN . . .	59,779	1,913.16	145.00	-	² 1,768.16	-	-
HOLYOKE . . .	54,441	4,210.11	75.00	-	3,351.00	-	1,784.11
PITTSFIELD . . .	53,055	6,381.06	6,181.06	-	200.00	-	-
CHICOPPEE . . .	48,939	1,100.00	1,100.00	-	-	-	-
HAVERHILL . . .	47,213	30.80	30.80	-	-	-	-
WALTHAM . . .	47,198	1,037.10	1,037.10	-	-	-	-
EVERETT . . .	45,789	18,109.44	425.19	-	² 17,684.25	-	-
FITCHBURG . . .	42,671	-	-	-	-	-	-
SALEM . . .	41,842	18,301.75	8,279.68	10,022.07	-	-	-
TAUNTON . . .	40,056	-	-	-	-	-	-
CHELSEA . . .	39,038	768.75	-	-	768.75	-	-
REVERE . . .	36,663	-	-	-	-	-	-
NORTHAMPTON . . .	28,998	-	-	-	-	-	-
BEVERLY . . .	28,855	413.20	200.00	-	-	213.20	-
MELROSE . . .	26,919	21,974.23	34.29	21,639.94	-	300.00	-
GLOUCESTER . . .	25,048	10,504.52	2,526.47	-	7,336.75	641.30	-
LEOMINSTER . . .	24,084	86.50	-	-	86.50	-	-
ATTLEBORO . . .	23,665	250.00	250.00	-	-	-	-
PEABODY . . .	22,647	-	-	-	-	-	-
NORTH ADAMS . . .	21,475	1,250.00	-	-	1,250.00	-	-
WESTFIELD . . .	20,961	-	-	-	-	-	-
WOBURN . . .	20,269	8,437.85	-	8,437.85	-	-	-
GARDNER . . .	19,617	11,115.40	-	6,375.50	64.00	4,675.90	-
MARLBOROUGH . . .	15,741	-	-	-	-	-	-
NEWBURYPORT . . .	14,073	-	-	-	-	-	-
39 Cities . . .	3,017,729	\$432,722.44	\$61,218.04	\$235,976.36	\$76,449.86	\$53,802.07	\$5,276.11

¹ Community buildings for recreation.² Includes stadium.

TABLE V. — *Interest Receipts (Detail of "All Other," Column G, Table III).*

CITIES.	A	B	C	D	E. ON TRUST AND INVESTMENT FUNDS					F		
	TOTAL RECEIPTS	On Deposits	On Taxes	On Special As- sessments	PUBLIC TRUST FUNDS						Investment Funds	Miscella- neous
					Charity	School	Library	Cemetery (for General Care)	Other			
BOSTON	\$2,026,792.12	-	-	\$134.17	\$37,309.77	\$26,003.97	\$45,479.25	\$250.00	\$616,000.60	\$1,299,488.80	\$2,125.56	
WORCESTER	57,568.00	-	\$21,626.28	982.27	16,650.66	1,390.82	4,122.19	-	8,380.30	4,285.26	130.22	
SPRINGFIELD	24,083.80	\$2,267.06	12,936.54	5,077.70	2,091.52	-	-	-	-	-	1,710.98	
CAMBRIDGE	14,736.00	-	9,609.94	152.44	873.51	1,231.45	1,283.18	-	1,585.48	-	-	
FALL RIVER	10,412.34	-	5,922.05	-	56.64	1,350.26	1,492.60	-	-	-	1,590.79	
NEW BEDFORD	25,878.85	-	7,247.28	15.93	-	1,940.04	13,858.84	-	100.00	2,716.76	-	
SOMERVILLE	12,505.09	-	11,246.33	-	35.02	310.00	334.20	-	69.68	103.91	405.95	
LYNN	12,370.84	-	6,955.14	639.22	892.93	67.16	3,757.41	-	58.98	-	-	
LOWELL	28,660.67	-	23,208.85	-	575.71	3.01	4,045.23	52.55	30.68	-	744.64	
QUINCY	28,523.37	257.65	15,516.03	-	617.61	11,084.93	983.84	63.31	-	-	-	
NEWTON	67,885.50	3,689.50	8,213.11	10,754.91	28,636.85	-	1,590.39	10.00	10,765.07	4,225.00	.67	
LAWRENCE	7,123.07	-	6,786.76	-	-	97.28	121.89	94.81	22.33	-	-	
MEDFORD	22,389.17	484.29	16,649.88	2,303.20	829.16	1,700.00	6.53	-	416.11	-	-	
BROCKTON	11,571.19	-	5,545.48	1,096.42	3,155.68	-	1,007.35	-	766.26	-	-	
MALDEN	6,348.09	-	4,741.41	1,518.01	14.00	-	20.00	-	12.00	-	42.67	
HOLYOKE	26,018.85	-	2,314.95	-	855.41	-	-	-	117.59	22,650.00	80.90	
PITTSFIELD	3,157.80	-	2,009.99	1,147.81	-	-	-	-	-	-	-	
CHICOPEE	5,448.34	-	2,255.69	17.23	548.03	-	630.83	119.39	1,467.17	-	400.00	
HAVERHILL	26,267.57	-	9,005.17	29.34	4,972.18	314.45	6,560.34	11.50	4,530.01	844.58	-	
WALTHAM	10,903.18	-	3,838.80	657.70	1,802.12	-	1,988.94	130.63	51.47	2,385.83	47.69	
EVERETT	7,761.85	-	975.11	-	-	3,268.90	3,447.50	-	-	-	70.34	
FITCHBURG	15,752.65	-	6,161.35	80.89	6,824.84	472.32	1,168.08	-	1,045.17	-	-	
SALEM	20,701.50	-	5,736.68	-	8,472.76	181.50	3,218.79	1,030.00	2,061.77	-	-	
TAUNTON	5,615.16	37.76	3,955.10	57.58	-	-	1,477.49	-	-	-	87.23	
CHELSEA	5,478.86	-	5,083.16	-	370.70	-	25.00	-	-	-	-	
REVERE	7,595.35	-	6,708.23	-	-	-	25.45	-	-	-	861.67	
NORTHAMPTON	19,715.87	672.61	1,933.90	.21	1,380.73	589.90	14,605.41	364.89	155.66	-	12.56	
BEVERLY	9,693.22	253.70	2,068.04	1,064.25	2,727.29	158.14	3,370.12	-	-	-	51.68	
MELROSE	5,197.41	851.42	1,488.96	1,417.52	550.22	33.71	141.72	-	567.25	-	146.60	
GLOUCESTER	12,343.83	-	7,828.48	650.82	1,604.32	400.00	500.00	-	1,107.96	247.55	4.70	
LEOMINSTER	4,072.07	366.73	2,330.46	-	421.95	500.00	347.37	105.56	-	-	-	
ATTLEBORO	32,281.49	202.68	1,861.15	649.29	21,521.15	131.74	5,161.16	-	2,754.32	-	-	
PEABODY	6,427.19	-	3,769.33	3.09	2,539.92	75.15	-	-	-	-	39.70	
NORTH ADAMS	2,297.28	-	2,253.51	-	26.69	-	17.08	-	-	-	-	
WESTFIELD	1,068.69	-	939.72	41.38	-	-	-	54.27	20.10	-	13.22	
WOBURN	6,385.84	-	1,951.95	-	152.25	3,617.69	-	110.21	-	-	553.74	
GARDNER	1,764.97	-	915.92	842.64	-	-	-	6.41	-	-	-	
MARLBOROUGH	3,567.70	-	2,532.69	-	370.92	150.67	399.29	-	114.13	-	-	
NEWBURYPORT	11,182.70	-	3,291.83	-	407.45	393.90	3,809.41	-	2,609.89	670.22	-	
39 Cities	\$2,607,547.47	\$9,083.40	\$237,425.25	\$29,334.03	\$147,287.99	\$55,466.99	\$124,996.88	\$2,403.53	\$654,809.98	\$1,337,617.91	\$9,121.51	

* Includes \$901,798.05 from Metropolitan Transit Authority for payment of interest on Rapid Transit debt.

TABLE VI. — Summary of Revenue Receipts.

	A	B	C	D	E	F	G	H	I	J	K	L
CITIES.	TOTAL RECEIPTS	Taxes	Licensee and Permits	Fines and Forfeits	Grants and Gifts	Other General Revenue	Special Assessments	Privileges	Departmental	Public Service Enterprises	Cemeteries	Interest
BOSTON	\$129,148,225.78	\$89,744,199.34	\$2,083,380.81	\$298,940.14	\$9,837,644.49	\$148,201.60	\$76,039.90	\$2,474,740.46	\$11,842,062.15	\$10,119,942.13	\$134,732.68	\$2,388,342.08
WORCESTER	23,554,881.28	15,527,104.15	312,983.00	14,980.31	2,202,196.79	-	150,541.44	666,949.86	3,310,844.51	1,234,344.32	77,368.90	57,568.00
SPRINGFIELD	20,816,324.92	14,231,791.69	242,613.65	45,432.80	1,536,991.11	10,602.50	113,550.13	723,632.90	2,454,088.47	1,433,537.87	-	24,083.80
CAMBRIDGE	14,219,616.08	9,950,199.89	242,335.00	8,007.83	929,465.46	8,106.02	9,936.76	466,065.02	1,862,254.17	694,837.53	32,805.15	15,603.25
FALL RIVER	10,990,105.56	7,466,957.67	167,072.16	7,918.59	1,264,186.47	6,103.10	50.00	360,934.99	1,110,297.39	545,659.52	38,966.21	21,959.46
NEW BEDFORD	11,557,438.00	7,474,023.77	151,849.15	5,683.90	1,546,772.66	1,824.34	5,345.64	371,897.23	1,348,742.85	561,871.66	46,999.66	42,427.14
SOMERVILLE	10,376,149.53	7,532,986.50	136,684.78	12,176.30	943,433.20	540.19	-	344,190.75	873,764.76	519,867.96	-	12,505.00
LYNN	12,171,192.01	7,792,464.70	165,214.25	19,596.24	1,389,303.85	6,961.74	21,966.12	423,895.26	1,581,779.23	698,584.11	59,055.67	12,370.84
LOWELL	11,135,664.29	7,219,478.86	148,750.55	6,059.70	1,499,620.33	30,171.04	-	282,914.96	1,422,267.05	463,510.87	34,230.26	28,660.67
QUINCY	10,427,065.08	7,200,362.69	112,656.38	3,535.45	582,217.05	6,435.00	41,212.68	382,165.48	1,585,329.86	426,796.69	57,830.43	28,523.37
NEWTON	10,774,333.20	8,281,975.90	64,955.37	4,366.22	395,733.93	6,831.15	116,112.60	550,535.45	1,422,267.05	537,243.67	-	67,885.50
LAWRENCE	7,479,679.48	5,314,974.52	109,076.00	8,405.00	780,881.42	7,251.63	3,546.13	263,899.69	594,892.25	372,158.52	17,471.25	7,123.07
MEDFORD	7,394,522.10	5,507,505.30	33,440.75	4,298.42	517,903.92	69.72	56,377.32	245,936.04	641,241.79	296,175.84	69,183.83	22,389.17
BROCKTON	7,916,629.88	4,861,830.75	68,405.87	8,893.80	1,001,747.81	7,041.50	34,852.53	301,662.65	1,262,707.30	329,155.72	28,760.76	11,571.19
MALDEN	6,214,541.05	4,377,173.10	58,350.57	9,798.22	526,687.62	-	25,470.05	247,861.89	619,985.76	312,489.36	30,376.39	6,348.09
HOLYOKE	8,069,296.53	3,801,323.39	83,005.50	5,362.60	587,587.40	-	114.71	245,792.32	1,633,781.82	2,686,309.94	-	26,018.85
PITTSFIELD	6,033,284.44	4,217,070.64	110,370.06	9,479.51	474,383.10	563.53	29,311.39	240,341.99	555,955.62	392,650.80	-	3,157.80
CHICOPEE	4,615,213.10	2,575,036.12	34,187.50	3,728.87	286,224.94	9,263.00	26,423.82	140,532.82	309,405.14	1,220,753.16	4,209.39	5,448.34
HAVERHILL	5,704,832.72	3,362,609.65	47,389.00	2,489.60	689,117.44	3,268.63	1,410.49	189,152.81	1,106,301.13	276,791.18	35.22	26,267.57
WALTHAM	5,144,613.14	3,791,929.21	59,748.58	3,562.80	351,677.57	5,470.19	4,645.65	208,392.44	439,949.83	242,205.26	26,128.43	10,903.18
EVERETT	5,963,112.47	4,293,565.23	47,188.10	4,711.08	457,352.67	5,741.00	-	165,339.51	506,150.38	456,498.86	18,803.79	7,761.85
FITCHBURG	5,596,783.00	3,470,937.13	48,786.44	4,541.25	432,742.53	-	417.92	148,940.20	1,230,339.95	207,068.72	17,256.21	15,752.65
SALEM	4,889,425.75	3,467,624.86	70,204.96	1,345.85	408,147.33	10,343.01	673.77	158,097.22	494,745.66	242,904.92	14,636.67	20,701.50
TAUNTON	5,088,982.19	2,967,634.77	40,391.25	1,396.40	338,629.84	14,727.80	266.62	149,113.19	389,570.75	1,766,640.50	14,995.91	5,615.16
CHELSEA	4,585,003.32	3,256,215.14	57,283.27	5,321.10	424,733.82	11,253.00	-	131,285.48	472,807.17	205,540.51	115.00	21,048.83
REVERE	3,723,086.82	2,729,156.61	65,383.15	2,348.35	280,037.24	33,361.00	-	127,510.86	311,831.42	105,862.84	-	7,595.35
NORTHAMPTON	2,367,237.50	1,515,847.62	40,901.00	1,811.81	190,224.47	-	3,873.28	107,479.08	284,676.87	193,916.19	8,791.31	19,715.87
BEVERLY	3,165,296.41	2,427,747.95	18,223.50	1,054.75	211,486.29	899.23	10,517.43	121,499.58	252,466.49	96,111.24	15,596.73	9,693.22
MELROSE	2,866,360.06	2,115,180.46	4,906.00	1,001.90	176,719.40	262.00	27,588.92	154,136.63	227,551.70	131,910.54	21,905.10	5,197.41
GLOUCESTER	3,684,125.56	2,458,941.70	40,017.80	1,435.80	381,155.39	3,214.07	3,973.84	103,595.02	446,542.16	231,717.62	1,188.33	12,343.83
LEOMINSTER	2,530,287.55	1,716,800.18	24,625.50	1,896.90	244,577.14	2,086.28	8,424.66	104,223.74	253,685.25	159,459.12	10,436.71	4,072.07
ATTLEBORO	2,484,891.42	1,734,819.48	17,640.50	1,339.55	191,401.01	6,162.29	8,843.51	124,267.26	214,804.71	153,331.62	-	32,281.49
PEABODY	3,331,755.64	1,694,156.60	34,492.20	1,009.50	185,152.60	4.30	602.65	78,961.00	439,477.47	880,603.69	10,868.44	6,427.19
NORTH ADAMS	2,408,238.90	1,469,656.75	38,862.75	881.50	365,088.50	-	540.00	96,587.98	297,419.42	122,361.18	14,603.54	2,297.28
WESTFIELD	2,780,034.60	1,378,169.12	31,711.07	1,546.25	151,684.52	506.00	4,940.09	104,855.49	172,339.95	933,213.42	-	1,068.60
WOBURN	1,805,972.15	1,225,109.01	7,245.35	2,284.00	153,630.57	23,448.50	-	70,284.46	219,773.48	84,070.06	13,740.88	6,385.84
GARDNER	1,706,095.31	1,223,472.08	23,009.00	2,405.00	107,123.34	-	6,337.50	95,548.37	132,311.17	105,811.57	8,312.31	1,764.97
MARLBOROUGH	1,441,403.41	945,811.51	21,067.75	275.60	152,778.72	500.00	-	52,814.51	170,912.66	89,506.63	4,078.33	3,567.70
NEUBURYPORT	1,495,162.31	879,094.37	21,472.50	1,113.00	193,968.70	429.70	-	60,398.67	208,041.77	119,408.27	52.63	11,182.70
39 Cities	\$385,657,462.54	\$260,600,938.41	\$5,085,821.02	\$520,435.89	\$32,410,410.64	\$371,643.06	\$793,907.55	\$11,286,433.26	\$41,029,792.92	\$29,710,913.61	\$833,536.12	\$3,013,630.06

Includes \$2 from administration of trust funds.

DIVISION C

PAYMENTS FOR MAINTENANCE AND INTEREST

TABLE VII. — *Maintenance of Departments.*
1. *General Government.*

CITIES.	Population of 1950	A TOTAL EXPENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON	790,863	\$3,541,286.13	\$160,881.22	\$127,101.83	\$1,658,088.26	\$1,196,524.20	\$398,690.62
WORCESTER	201,885	782,304.04	51,957.12	94,423.19	243,222.66	334,688.60	58,012.47
SPRINGFIELD	162,601	719,982.18	3,614.66	18,305.20	277,644.66	260,220.69	160,196.97
CAMBRIDGE	120,676	671,037.92	59,228.37	32,369.24	162,134.15	249,649.30	167,656.86
FALL RIVER	111,759	280,947.35	6,223.44	12,225.74	110,645.32	108,251.76	43,601.09
NEW BEDFORD	109,033	411,854.01	17,435.70	19,716.21	107,793.25	128,167.71	138,741.14
SOMERVILLE	102,254	403,007.97	24,465.98	32,372.53	166,593.53	150,068.83	29,507.10
LYNN	99,521	327,462.37	15,631.99	17,084.79	123,935.59	121,084.27	49,725.73
LOWELL	96,523	403,903.03	33,191.34	29,185.40	134,648.10	157,805.77	49,072.42
QUINCY	83,190	310,728.25	16,770.38	11,265.64	120,859.43	111,938.19	49,894.61
NEWTON	80,996	393,828.48	393.10	15,835.80	147,097.14	179,355.58	51,146.86
LAWRENCE	80,427	252,113.88	-	25,122.28	99,825.91	95,635.87	31,529.82
MEDFORD	66,109	306,120.76	24,244.86	14,981.73	100,766.59	135,909.54	30,218.04
BROCKTON	62,856	276,923.69	10,168.22	12,022.94	125,291.76	93,149.72	36,291.05
MALDEN	59,779	206,226.05	6,886.85	13,094.65	81,352.78	83,414.50	21,477.27
HOLYOKE	54,441	247,471.18	1,091.66	10,471.78	92,398.98	108,049.50	35,459.26
PITTSFIELD	53,055	220,975.59	8,216.17	6,804.96	74,915.82	92,004.06	39,034.58
CHICOPEE	48,939	214,268.48	905.12	11,665.94	85,967.32	69,790.08	45,940.02
HAVERHILL	47,213	161,407.36	-	14,213.29	65,811.49	65,447.42	15,935.16
WALTHAM	47,198	196,564.28	5,537.85	8,637.58	70,590.95	90,713.10	21,084.80
EVERETT	45,789	272,216.74	28,796.26	25,854.82	100,543.63	96,609.02	20,413.01
FITCHBURG	42,671	177,176.89	6,158.46	11,778.05	62,227.70	74,221.44	22,791.24
SALEM	41,842	174,318.16	11,538.52	16,170.26	62,474.85	75,223.75	8,910.78
TAUNTON	40,056	134,478.01	4,997.44	7,688.87	60,660.92	45,920.05	15,210.73
CHELSEA	39,038	199,689.74	15,460.93	8,759.24	61,323.35	65,701.60	48,444.62
REVERE	36,663	213,742.92	8,153.71	23,895.29	96,134.02	69,506.90	16,053.00
NORTHAMPTON	28,998	96,728.12	300.00	6,773.28	32,609.09	32,326.72	24,719.03
BEVERLY	28,855	110,414.31	7,558.31	6,997.18	51,018.02	38,442.29	6,398.51
MELROSE	26,919	118,798.88	3,585.49	6,272.84	43,888.33	52,642.25	12,409.97
GLOUCESTER	25,048	137,915.39	-	14,117.51	64,868.63	40,796.38	18,132.87
LEOMINSTER	24,084	77,613.86	4,476.66	5,214.16	37,102.26	16,298.58	14,522.20
ATTLEBORO	23,665	99,891.41	3,534.13	8,777.94	38,875.03	40,804.31	7,900.00
PEABODY	22,647	104,830.91	6,725.85	8,102.19	47,878.83	28,654.21	13,469.83
NORTH ADAMS	21,475	94,945.57	903.04	4,808.80	35,963.71	42,740.57	10,529.45
WESTFIELD	20,961	82,347.98	2,279.45	5,242.66	34,189.45	34,724.99	9,911.43
WOBURN	20,269	94,394.81	5,063.45	4,160.00	39,742.04	31,358.06	14,071.26
GARDNER	19,617	79,098.88	4,446.26	6,818.53	30,685.89	22,057.81	15,090.39
MARLBOROUGH	15,741	61,902.01	2,666.50	3,947.29	29,020.59	20,368.66	5,898.97
NEWBURYPORT	14,073	50,663.42	3,984.63	4,810.48	26,203.28	8,734.18	6,930.85
39 Cities	3,017,729	\$12,709,581.01	\$567,473.12	\$707,090.11	\$5,004,993.31	\$4,665,000.46	\$1,765,024.01

TABLE VII. — Maintenance of Departments — Continued.
1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors *	License Commissioners	Other Finance Offices and Accounts
BOSTON	\$1,658,088.26	\$222,459.77	\$184,894.66	\$397,399.97	\$567,805.27	\$84,917.94	\$200,610.65
WORCESTER	243,222.66	61,646.25	114,765.30	—	56,730.41	10,080.70	—
SPRINGFIELD	277,644.66	54,910.23	48,249.77	60,263.04	97,921.50	4,861.78	11,438.34
CAMBRIDGE	162,134.15	27,315.24	178,893.06	—	39,411.88	6,419.17	10,094.80
FALL RIVER	110,645.32	21,323.87	23,127.21	24,993.81	32,570.94	7,616.54	1,012.95
NEW BEDFORD	107,793.25	19,306.74	153,277.96	—	29,116.03	4,055.22	2,037.30
SOMERVILLE	166,593.53	29,440.51	188,907.57	—	39,091.16	5,523.87	3,630.42
LYNN	123,935.59	13,785.62	34,688.16	35,992.74	31,820.70	3,763.37	3,885.00
LOWELL	134,648.10	20,343.73	151,825.87	—	53,286.15	9,192.35	—
QUINCY	120,859.43	20,900.19	28,829.25	31,816.48	36,370.25	435.96	2,417.30
NEWTON	147,097.14	28,544.15	152,028.32	—	56,351.73	3,319.75	6,853.19
LAWRENCE	99,825.91	16,980.06	23,541.16	28,535.06	24,040.17	5,097.92	1,631.54
MEDFORD	100,766.59	18,413.18	17,071.74	33,502.49	27,864.85	903.00	3,011.33
BROCKTON	125,291.76	19,501.73	29,241.62	31,428.54	38,854.32	4,292.70	1,972.85
MALDEN	81,352.78	15,964.45	135,780.18	—	25,391.25	2,398.40	1,818.50
HOLYOKE	92,398.98	15,860.06	23,572.67	23,949.80	25,381.10	2,547.12	1,088.23
PITTSFIELD	74,915.82	14,538.80	12,216.16	20,995.69	21,479.91	3,705.26	1,980.00
CHICOPEE	85,967.32	13,875.68	15,139.21	23,311.45	29,665.98	375.00	3,600.00
HAVERHILL	65,811.49	12,632.34	125,601.72	—	23,751.18	3,254.92	571.33
WALTHAM	70,590.95	14,796.87	131,366.86	—	19,407.41	2,569.81	2,450.00
EVERETT	100,543.63	14,411.56	27,517.04	27,956.00	24,941.42	3,162.72	2,554.89
FITCHBURG	62,227.70	13,005.12	125,534.80	—	18,237.00	3,530.78	1,920.00
SALEM	62,474.85	9,508.91	12,308.57	18,264.21	19,369.51	1,650.00	1,373.65
TAUNTON	60,660.92	11,557.34	14,749.03	12,758.58	15,708.88	950.19	4,936.90
CHELSEA	61,323.35	10,633.59	128,075.85	—	19,127.36	1,789.00	1,097.55
REVERE	96,134.02	17,265.13	25,448.86	25,207.12	26,093.46	2,119.45	—
NORTHAMPTON	32,609.09	6,791.11	4,556.81	9,728.40	10,998.18	362.88	171.71
BEVERLY	51,018.02	10,148.78	9,687.55	9,472.45	19,507.49	941.75	1,260.00
MELROSE	43,888.33	10,867.35	19,927.05	—	13,093.93	—	—
GLOUCESTER	64,868.63	12,931.42	13,171.05	14,630.66	20,534.13	2,218.37	1,383.00
LEOMINSTER	37,102.26	7,596.17	6,118.73	5,354.40	15,941.97	1,554.24	536.75
ATTLEBORO	38,875.03	7,989.90	8,075.81	7,689.51	12,577.31	1,200.00	1,342.50
PEABODY	47,878.83	8,989.73	9,948.39	13,303.32	12,813.02	840.00	1,984.37
NORTH ADAMS	35,963.71	7,634.84	14,918.46	—	11,521.13	949.79	939.49
WESTFIELD	34,189.45	7,090.34	13,291.72	—	12,446.88	807.05	553.46
WOBURN	39,742.04	7,621.81	12,114.81	9,572.80	9,427.62	1,005.00	—
GARDNER	30,685.89	7,359.34	6,680.11	7,131.45	8,691.38	787.41	36.20
MARLBOROUGH	29,020.59	4,926.91	15,857.96	—	7,489.71	548.24	197.77
NEWBURYPORT	26,203.28	7,579.00	10,153.08	—	7,365.53	998.67	107.00
39 Cities	\$5,004,993.31	\$846,537.82	\$1,251,754.13	\$873,257.97	\$1,562,198.10	\$190,746.32	\$280,498.97

* Treasurer and Collector.

TABLE VII. — *Maintenance of Departments — Continued.*
1 E. Other General Departments of General Government.

CITIES.	Total Expenses	OTHER GENERAL DEPARTMENTS								
		Law	City Clerk	City Messenger	Public Works	Engineering	Superintendent of Buildings	Election and Registration	Purchasing Agent or Supply Department	Miscellaneous
BOSTON	\$1,196,524.20	\$316,679.76	\$78,558.10	—	\$42,275.67	—	\$29,821.04	\$493,571.80	\$86,616.24	\$149,001.59
WORCESTER	334,688.60	27,617.88	40,187.05	—	12,538.77	—	15,676.37	136,502.84	—	6,515.73
SPRINGFIELD	260,220.69	38,139.10	43,832.59	—	4,723.85	\$90,823.56	16,194.46	43,356.24	47,771.76	27,603.30
CAMBRIDGE	249,649.30	22,381.73	29,731.51	—	61,788.85	31,339.03	18,331.56	40,888.21	25,318.62	19,869.79
FALL RIVER	108,251.76	14,720.96	22,060.02	—	6,200.00	15,842.62	5,676.03	29,920.08	—	13,832.05
NEW BEDFORD	128,167.71	13,881.71	28,155.26	—	7,614.97	30,249.61	10,124.73	37,205.85	—	935.58
SOMERVILLE	150,068.83	26,018.95	27,559.25	8,074.64	—	26,010.35	15,854.85	46,086.62	—	464.17
LYNN	121,084.27	20,794.41	18,194.20	—	—	32,999.61	17,513.99	27,640.38	2,687.50	1,254.18
LOWELL	157,805.77	25,529.89	22,275.42	3,516.75	—	28,469.69	12,292.37	51,629.98	12,641.67	1,450.00
QUINCY	111,938.19	11,389.79	13,973.99	1,700.00	5,400.00	31,004.99	—	32,784.26	14,767.17	917.99
NEWTON	179,355.58	12,206.40	24,257.49	—	9,529.36	94,363.80	11,540.95	16,955.24	—	10,502.34
LAWRENCE	95,635.87	6,142.34	12,686.53	2,942.34	—	13,028.20	10,475.01	37,466.56	10,123.44	2,771.45
MEDFORD	135,909.54	14,355.80	14,102.59	3,662.24	—	59,575.48	—	31,288.09	9,347.76	3,577.58
BROCKTON	93,149.72	9,740.37	15,015.95	—	—	28,483.93	8,360.66	28,214.64	—	3,334.17
MALDEN	83,414.50	8,526.10	14,648.24	3,274.54	—	31,146.58	—	23,975.32	—	1,843.72
HOLYOKE	108,049.50	8,218.07	16,056.95	14,014.63	18,669.74	18,465.48	8,120.39	21,732.32	—	2,771.92
PITTSFIELD	92,004.06	4,287.28	16,420.51	—	16,954.91	18,201.92	6,730.89	19,505.61	—	9,902.94
CHICOPEE	69,790.08	13,295.57	12,110.81	6,165.37	—	15,245.34	—	16,783.91	—	6,189.08
HAVERTHILL	65,447.42	3,959.46	11,762.21	374.00	—	25,090.38	1,562.00	12,300.34	9,617.20	781.83
WALTHAM	90,713.10	7,765.12	16,796.66	—	—	27,766.83	6,840.36	16,321.82	9,814.79	5,407.52
EVERETT	96,609.02	10,273.77	18,982.86	—	14,383.59	27,726.96	—	21,012.84	—	4,229.00
FITCHBURG	74,221.44	9,637.20	11,351.25	—	14,550.51	14,859.09	12,935.27	10,398.37	—	489.75
SALEM	75,223.75	6,827.34	11,693.40	3,515.55	—	24,123.82	6,551.13	13,392.02	8,110.28	1,010.21
TAUNTON	45,920.05	4,039.25	11,798.18	—	—	6,757.55	6,931.78	15,716.52	—	676.77
CHELSEA	65,701.60	6,902.13	10,938.00	2,785.00	—	16,210.24	5,818.39	18,578.34	—	4,469.50
REVERE	69,506.90	8,628.51	10,295.19	—	5,185.00	8,785.00	—	35,805.70	—	807.50
NORTHAMPTON	32,326.72	3,097.46	11,553.36	230.00	—	7,256.28	—	9,280.55	—	909.07
BEVERLY	38,442.29	4,852.50	9,369.28	2,650.00	4,958.87	9,608.90	—	5,413.74	—	1,589.00
MELROSE	52,642.25	4,083.24	11,042.76	—	19,169.97	8,147.76	—	9,299.63	—	898.89
GLOUCESTER	40,796.38	6,583.51	7,957.99	—	—	9,620.67	—	8,175.72	7,092.09	1,366.40
LEOMINSTER	16,298.58	2,828.86	6,071.21	—	—	—	—	7,398.51	—	—
ATTLEBORO	40,804.31	1,750.00	5,821.84	1,849.38	10,911.73	10,870.92	—	3,444.02	—	6,156.42
PEABODY	28,654.21	4,085.00	9,529.16	—	—	—	—	8,367.31	6,308.46	364.28
NORTH ADAMS	42,740.57	2,835.86	8,173.78	—	7,009.86	18,282.73	—	6,199.74	—	238.60
WESTFIELD	30,724.99	3,208.92	8,788.60	—	8,976.45	—	—	6,415.55	—	3,335.47
WOBURN	31,358.06	1,997.98	6,674.52	—	11,202.45	5,418.93	—	5,935.68	—	128.50
GARDNER	22,057.81	3,043.27	4,856.81	—	1,446.82	7,297.91	—	5,078.30	—	334.70
MARLBOROUGH	20,368.66	2,357.45	5,520.19	—	—	5,363.61	—	6,877.41	—	250.00
NEWBURYPORT	8,734.18	1,593.94	3,322.48	—	—	—	—	3,622.93	—	194.83
39 Cities	\$4,665,000.46	\$694,276.88	\$652,126.19	\$64,304.69	\$293,028.91	\$822,775.77	\$227,352.23	\$1,364,542.99	\$250,216.98	\$296,375.82

1 Partly estimated.

TABLE VII. — *Maintenance of Departments — Continued.*
 2. *Protection of Persons and Property.*

CITIES.	Population of 1950	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON	790,863	\$18,528,444.89	\$9,541,354.05	\$8,288,104.82	\$29,664.68	\$592,486.70	\$32,054.76	\$44,779.88
WORCESTER	201,885	2,736,298.99	1,259,434.64	1,329,535.80	4,766.92	90,818.11	48,951.59	2,791.93
SPRINGFIELD	162,601	2,884,748.41	1,123,527.91	1,570,164.01	117.65	97,909.93	91,028.91	2,000.00
CAMBRIDGE	120,676	1,703,384.13	764,495.72	805,697.87	2,398.77	33,165.18	25,000.00	72,626.59
FALL RIVER	111,759	1,591,269.60	669,935.55	879,038.40	—	29,005.66	11,767.49	1,522.50
NEW BEDFORD	109,033	1,428,035.67	587,684.12	762,621.47	—	46,672.37	21,797.84	9,259.87
SOMERVILLE	102,254	1,432,237.74	566,110.38	767,381.75	833.01	44,593.00	15,428.00	37,891.60
LYNN	99,521	1,665,254.55	598,593.83	969,346.46	2,028.96	30,259.20	4,022.08	61,004.02
LOWELL	96,523	1,464,226.59	609,152.48	783,999.04	1,273.82	42,985.54	20,423.82	6,391.89
QUINCY	83,190	1,257,486.84	501,129.13	629,987.20	495.00	28,719.85	63,416.87	33,738.79
NEWTON	80,996	1,251,314.12	489,446.98	642,657.23	639.07	27,928.34	59,111.34	31,531.16
LAWRENCE	80,427	1,195,930.78	471,931.63	688,723.80	2,063.50	25,424.15	3,219.00	4,568.70
MEDFORD	66,109	972,795.25	373,390.38	521,197.27	8,078.13	27,173.50	23,947.36	19,008.61
BROCKTON	62,856	838,905.22	319,154.77	473,297.16	974.23	16,528.37	25,334.43	3,616.26
MALDEN	59,779	898,099.19	330,814.38	526,775.81	1,207.21	19,456.73	19,845.06	—
HOLYOKE	54,441	818,684.15	331,250.12	458,162.50	186.09	21,642.42	6,669.52	773.50
PITTSFIELD	53,055	567,539.05	235,924.29	277,104.77	278.57	23,423.33	14,222.51	16,585.58
CHICOPEE	48,939	523,436.31	216,664.81	277,853.20	—	16,890.27	12,004.73	41.30
HAVERHILL	47,213	499,133.02	179,789.39	280,962.88	1,486.11	17,885.46	15,938.21	3,070.97
WALTHAM	47,198	588,092.34	185,738.16	328,748.88	1,204.34	9,530.26	14,456.59	48,414.11
EVERETT	45,789	918,452.07	382,513.76	450,563.76	1,973.58	25,668.42	—	57,732.55
FITCHBURG	42,671	581,021.78	226,891.22	316,709.73	184.08	16,489.32	17,288.95	3,458.48
SALEM	41,842	626,644.18	249,408.20	309,539.27	1,396.30	14,816.07	25,786.77	25,697.57
TAUNTON	40,056	442,370.40	170,428.81	232,479.70	—	8,840.96	14,313.90	16,307.03
CHELSEA	39,038	680,406.62	252,774.05	361,138.32	325.63	20,395.83	3,078.25	42,694.54
REVERE	36,663	568,206.62	237,202.36	312,059.22	—	17,919.78	—	1,025.26
NORTHAMPTON	28,998	270,074.74	92,183.39	161,928.36	469.07	11,342.02	4,151.90	—
BEVERLY	28,855	468,465.23	173,125.63	253,349.57	—	12,261.99	11,442.73	18,285.31
MELROSE	26,919	348,876.50	139,768.96	181,086.62	382.83	13,702.47	13,146.42	789.20
GLOUCESTER	25,048	372,912.91	141,717.57	183,540.84	300.00	13,634.07	22,323.24	11,397.19
LEOMINSTER	24,084	222,865.75	74,292.02	122,017.38	—	11,454.98	14,251.37	850.00
ATTLEBORO	23,665	350,301.69	94,353.29	235,961.70	352.19	3,798.20	14,336.31	1,500.00
PEABODY	22,647	302,465.28	102,833.44	166,352.05	—	13,189.45	19,244.40	845.94
NORTH ADAMS	21,475	203,338.06	92,703.97	95,933.79	500.00	3,406.04	2,214.71	8,579.55
WESTFIELD	20,961	269,516.18	100,406.78	143,866.63	—	5,641.93	18,913.09	687.75
WOBURN	20,269	143,591.89	63,721.71	75,095.70	734.67	2,772.16	967.65	300.00
GARDNER	19,617	209,339.43	79,005.33	100,228.49	1,232.17	9,651.67	19,050.27	171.50
MARLBOROUGH	15,741	146,548.08	62,261.44	63,128.45	250.00	5,065.50	15,462.69	380.00
NEWBURYPORT	14,073	116,183.81	48,852.23	56,051.73	—	1,842.60	9,005.00	432.25
39 Cities	3,017,729	\$50,086,898.06	\$22,139,966.88	\$25,082,373.63	\$65,796.58	\$1,454,391.83	\$753,617.76	\$590,751.38

TABLE VII. — *Maintenance of Departments — Continued.*
2 B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON . . .	\$9,541,354.05	\$8,735,420.89	\$375,602.47	\$78,733.47	\$163,066.99	\$188,530.23
WORCESTER . . .	1,259,434.64	1,193,174.25	26,586.22	7,485.92	10,223.33	21,964.92
SPRINGFIELD . . .	1,123,527.91	1,018,810.58	59,405.86	5,424.83	18,556.72	21,329.92
CAMBRIDGE . . .	764,495.72	709,897.73	34,934.97	1,258.32	3,239.40	15,165.30
FALL RIVER . . .	669,935.55	609,943.64	15,684.04	6,020.44	28,346.38	9,941.05
NEW BEDFORD . . .	587,684.12	561,626.19	15,152.80	4,822.50	1,228.10	4,854.53
SOMERVILLE . . .	566,110.38	526,776.23	26,069.05	3,431.02	1,804.21	8,029.87
LYNN . . .	598,593.83	555,032.30	25,750.53	6,769.26	2,260.29	8,781.45
LOWELL . . .	609,152.48	580,606.92	11,691.09	4,692.92	1,873.63	10,287.92
QUINCY . . .	501,129.13	472,081.89	15,698.55	2,686.51	2,652.95	8,009.23
NEWTON . . .	489,446.98	453,869.47	22,776.88	—	5,488.06	7,312.57
LAWRENCE . . .	471,931.63	443,390.66	12,432.50	3,233.46	9,379.45	3,495.56
MEDFORD . . .	373,390.38	360,944.07	6,406.66	1,257.51	515.21	4,266.93
BROCKTON . . .	319,154.77	295,432.17	12,327.23	2,504.32	1,890.51	7,000.54
MALDEN . . .	330,814.38	305,715.44	9,325.81	2,421.99	3,043.33	10,307.81
HOLYOKE . . .	331,250.12	312,387.04	12,862.95	—	—	6,000.13
PITTSFIELD . . .	235,924.29	222,189.29	1—	1—	1—	13,735.00
CHICOPEE . . .	216,664.81	199,569.33	1—	1—	1—	17,095.48
HAVERHILL . . .	179,789.39	165,772.76	9,332.04	1,179.52	944.20	2,560.87
WALTHAM . . .	185,738.16	173,004.90	7,812.95	2,546.80	79.19	2,294.32
EVERETT . . .	382,513.76	361,403.57	10,753.88	2,336.23	2,241.85	5,778.23
FITCHBURG . . .	226,891.22	202,782.54	14,093.20	2,502.32	2,616.99	4,896.17
SALEM . . .	249,408.20	236,631.22	6,745.58	2,886.45	891.84	2,253.11
TAUNTON . . .	170,428.81	162,702.32	2,537.97	1,560.42	1,177.71	2,450.39
CHELSEA . . .	252,774.05	239,466.15	6,055.95	2,440.49	2,111.75	2,699.71
REVERE . . .	237,202.36	201,586.20	1—	1—	1—	35,616.16
NORTHAMPTON . . .	92,183.39	85,623.64	3,621.43	702.86	301.29	1,934.17
BEVERLY . . .	173,125.63	164,149.45	4,643.84	2,153.16	270.68	1,908.50
MELROSE . . .	139,768.96	130,595.17	5,455.44	—	—	3,718.35
GLOUCESTER . . .	141,717.57	115,823.16	16,880.00	2,122.07	602.83	6,289.51
LEOMINSTER . . .	74,292.02	66,412.29	6,073.17	—	—	1,806.56
ATTLEBORO . . .	94,353.29	82,518.72	6,903.63	2,239.44	1,109.59	1,581.91
PEABODY . . .	102,833.44	98,914.98	3,768.46	—	75.00	75.00
NORTH ADAMS . . .	92,703.97	84,853.80	4,915.04	467.36	1,113.64	1,354.13
WESTFIELD . . .	100,406.78	90,363.83	6,842.46	—	167.02	3,033.47
WOBURN . . .	63,721.71	60,966.00	1,991.30	9.00	36.70	718.71
GARDNER . . .	79,005.33	64,903.07	5,125.93	2,052.70	1,206.92	5,716.71
MARLBOROUGH . . .	62,261.44	54,020.68	2,643.89	1,472.29	2,996.93	1,127.65
NEWBURYPORT . . .	48,852.23	43,856.07	2,904.20	1,242.85	346.84	502.27
39 Cities . . .	\$22,139,966.88	\$20,443,218.61	\$811,807.97	\$158,656.43	\$271,859.53	\$454,424.34

¹ Detail not furnished.

TABLE VII. — *Maintenance of Departments — Continued.*
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	\$8,288,104.82	\$7,561,945.22	\$229,837.97	—	\$148,039.31	\$108,138.22	\$240,124.10
WORCESTER	1,329,535.80	1,228,845.56	16,270.94	—	20,971.45	14,620.12	48,827.73
SPRINGFIELD	1,570,164.01	1,498,084.62	26,926.18	—	17,666.03	16,883.90	10,603.28
CAMBRIDGE	805,697.87	763,740.17	27,368.90	—	11,417.73	1,586.46	1,584.61
FALL RIVER	879,038.40	814,642.73	38,099.43	—	12,287.48	8,787.00	5,221.76
NEW BEDFORD	762,621.47	732,016.32	11,738.44	—	12,614.85	2,482.44	3,769.42
SOMERVILLE	767,381.75	700,557.01	32,709.18	—	10,526.29	14,878.31	8,710.96
LYNN	969,346.46	927,010.95	21,115.60	—	15,527.06	4,464.49	1,228.36
LOWELL	783,999.04	750,412.27	5,274.08	\$556.00	10,919.73	11,945.46	4,891.50
QUINCY	629,987.20	605,686.58	14,202.89	—	7,210.78	579.06	2,307.89
NEWTON	642,657.23	602,360.81	21,264.13	—	1—	16,412.21	2,620.08
LAWRENCE	688,723.80	640,818.96	8,980.02	—	11,657.22	22,076.91	5,190.69
MEDFORD	521,197.27	504,887.62	6,222.18	—	5,218.34	2,722.32	2,146.81
BROCKTON	473,297.16	436,488.63	14,821.12	—	8,127.02	8,842.38	5,018.01
MALDEN	526,775.81	487,126.23	25,034.69	—	6,332.79	4,428.88	3,853.22
HOLYOKE	458,162.50	405,422.44	18,869.70	14,872.00	8,369.76	7,577.22	3,051.38
PITTSFIELD	277,104.77	257,319.65	1—	2,000.00	1—	1,249.84	16,535.28
CHICOPEE	277,835.20	250,601.46	1—	—	1—	1—	27,233.74
HAVERHILL	280,962.88	248,567.88	16,998.17	754.43	6,328.75	2,838.11	5,475.54
WALTHAM	328,748.88	308,570.49	7,636.52	3,960.00	4,076.82	2,362.38	2,142.67
EVERETT	450,563.76	426,824.53	11,448.68	—	4,861.96	4,979.48	2,449.11
FITCHBURG	316,709.73	291,727.55	11,398.32	—	6,461.84	4,001.93	3,120.09
SALEM	309,539.27	293,283.34	5,019.66	—	5,418.44	4,422.31	1,395.52
TAUNTON	232,479.70	207,812.41	2,562.81	—	5,996.49	4,758.76	11,349.23
CHELSEA	361,138.32	329,780.40	11,570.45	2,807.00	4,622.57	11,189.97	1,167.93
REVERE	312,059.22	283,943.32	17,911.95	—	4,994.54	1—	5,209.41
NORTHAMPTON	161,928.36	148,447.55	5,288.31	—	2,647.17	4,231.13	1,314.20
BEVERLY	253,349.57	229,150.96	13,252.53	—	6,331.23	2,373.56	2,241.29
MELROSE	181,086.62	153,390.04	8,711.28	10,200.00	3,227.92	2,118.44	3,438.94
GLOUCESTER	183,540.84	159,887.82	10,732.98	—	3,749.51	6,997.44	2,173.09
LEOMINSTER	122,017.38	95,639.54	4,198.61	17,352.00	1,711.85	1,952.86	1,162.52
ATTLEBORO	235,961.70	201,167.80	26,016.99	—	4,172.68	3,153.72	1,450.51
PEABODY	166,352.05	153,568.75	7,001.27	—	3,191.78	596.49	1,993.76
NORTH ADAMS	95,933.79	90,183.37	1,823.68	—	1,892.96	1,248.28	785.50
WESTFIELD	143,866.63	135,274.00	4,725.14	—	1,648.88	1,621.67	596.94
WOBURN	75,095.70	65,889.09	5,224.13	—	1,958.86	924.62	1,099.00
GARDNER	100,228.49	77,645.10	14,795.37	—	3,271.36	3,268.69	1,247.97
MARLBOROUGH	63,128.45	54,566.85	4,701.61	—	2,704.66	102.20	1,053.13
NEWBURYPORT	56,051.73	46,023.91	2,735.59	5,000.00	996.34	1,014.74	281.15
39 Cities	\$25,082,373.63	\$23,169,311.93	\$712,509.50	\$57,501.43	\$387,152.45	\$311,832.00	\$444,066.32

¹ Detail not furnished.

TABLE VII. — *Maintenance of Departments — Continued.*
2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY		
	Armories	Rifle Ranges	Buildings and Storage Spaces	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous
BOSTON	\$25,679.12	\$3,985.56	\$389,796.11	\$127,968.82	\$74,721.77	—	\$32,054.76	—	—	\$17,474.10	\$27,305.78
WORCESTER	—	4,766.92	37,872.11	15,925.12	37,020.88	\$12,475.37	36,476.22	—	—	2,791.93	—
SPRINGFIELD	—	117.65	76,441.44	563.74	20,904.75	9,905.07	81,022.08	\$101.76	—	—	2,000.00
CAMBRIDGE	—	2,398.77	18,071.58	—	15,093.60	5,000.00	20,000.00	—	\$72,626.59	—	—
FALL RIVER	—	—	14,222.02	5,181.95	9,601.69	10.87	11,090.89	65.73	—	1,522.50	—
NEW BEDFORD	—	—	19,487.96	18,159.99	9,024.42	10,898.91	10,898.93	—	—	1,982.00	7,277.87
SOMERVILLE	—	833.01	30,804.13	—	13,788.87	923.09	14,504.91	—	37,891.60	—	—
LYNN	—	2,028.96	13,995.26	—	16,263.94	4,022.08	—	—	58,514.02	2,440.00	50.00
LOWELL	—	1,273.82	25,286.27	6,273.06	11,426.21	3,429.80	16,994.02	—	—	1,888.00	4,503.89
QUINCY	—	495.00	15,100.28	6,612.13	7,007.44	56,045.67	7,371.20	—	28,718.69	3,265.00	1,755.10
NEWTON	—	639.07	23,806.75	—	4,121.59	19,116.02	39,995.32	—	31,531.16	—	—
LAWRENCE	—	2,063.50	12,254.24	3,787.35	9,382.56	3,219.00	—	—	—	3,542.68	1,026.02
MEDFORD	7,500.00	578.13	18,933.92	1,696.15	6,543.43	2,171.81	21,775.55	—	19,008.61	—	—
BROCKTON	—	974.23	4,120.00	6,295.16	6,113.21	11,504.95	13,829.48	—	—	3,598.56	17.70
MALDEN	—	1,207.21	12,111.74	4,225.58	3,119.41	—	19,845.06	—	—	—	—
HOLYOKE	—	186.09	10,485.85	3,703.92	7,452.65	566.90	4,532.80	1,569.82	—	576.00	197.50
PITTSFIELD	—	278.57	9,957.00	5,669.39	7,796.94	—	13,597.75	624.76	16,585.58	—	—
CHICOPEE	—	—	8,216.01	848.25	7,826.01	—	12,004.73	—	—	—	41.30
HAVERHILL	—	1,486.11	10,176.92	3,790.89	3,917.65	6,092.90	9,845.31	—	—	2,865.51	205.46
WALTHAM	—	1,204.34	4,242.36	1,326.48	3,961.42	1,417.68	13,038.91	—	47,272.61	1,024.00	117.50
EVERETT	—	1,973.58	19,164.28	—	6,504.14	—	—	—	56,782.55	950.00	—
FITCHBURG	—	184.08	3,975.69	6,468.63	6,045.00	—	17,288.95	—	—	3,458.48	—
SALEM	—	1,396.30	8,705.06	—	6,111.01	7,521.60	18,265.17	—	21,289.57	2,276.00	2,132.00
TAUNTON	—	—	2,806.00	—	6,034.96	5,466.31	8,847.59	—	12,943.54	3,353.49	10.00
CHELSEA	—	325.63	8,158.16	—	12,237.67	1,125.00	1,953.25	—	40,210.54	—	2,484.00
REVERE	—	—	9,052.39	4,474.49	4,392.90	—	—	—	—	1,020.26	5.00
NORTHAMPTON	—	469.07	5,929.15	3,414.54	1,998.33	601.13	3,369.78	180.99	—	—	—
BEVERLY	—	—	8,927.26	—	3,334.73	468.00	10,974.73	—	17,305.31	775.00	205.00
MELROSE	—	382.83	8,012.84	3,724.63	1,965.00	—	13,146.42	—	—	789.20	—
GLOUCESTER	—	300.00	7,932.59	—	5,701.48	18,642.51	541.30	3,139.43	6,754.66	2,842.53	1,800.00
LEOMINSTER	—	—	2,286.21	7,289.02	1,879.75	1,712.51	12,538.86	—	—	850.00	—
ATTLEBORO	—	352.19	1,074.00	556.20	2,168.00	—	14,336.31	—	—	1,500.00	—
PEABODY	—	—	6,184.32	3,595.13	3,410.00	7,528.47	8,204.20	3,511.73	—	788.44	57.50
NORTH ADAMS	—	500.00	—	—	3,406.04	—	2,052.26	162.45	6,885.03	—	1,694.52
WESTFIELD	—	—	3,068.34	—	2,573.59	14,410.55	4,186.94	315.60	—	411.00	276.75
WOBURN	—	734.67	1,144.92	—	1,627.24	967.65	—	—	—	300.00	—
GARDNER	1,232.17	—	5,120.90	2,231.68	2,299.09	2,182.28	5,119.74	11,748.25	—	171.50	—
MARLBOROUGH	—	250.00	1,720.50	550.00	2,795.00	—	14,807.83	654.86	—	230.00	150.00
NEWBURYPORT	—	—	885.00	—	957.60	2,827.00	6,178.00	—	—	432.25	—
39 Cities	\$34,411.29	\$31,385.29	\$859,529.56	\$244,332.30	\$350,529.97	\$210,253.13	\$521,289.25	\$22,075.38	\$474,320.06	\$63,118.43	\$53,312.89

¹ Includes insect pest extermination.

TABLE VII. — *Maintenance of Departments* — Continued.
3. *Health and Sanitation.*

CITIES.	Population of 1950	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON	790,863	\$10,154,873.46	\$3,762,453.71	\$6,392,370.55	\$49.20
WORCESTER	201,885	1,476,845.95	838,478.08	613,729.36	24,638.51
SPRINGFIELD	162,601	1,841,883.75	398,933.66	1,428,455.46	14,494.63
CAMBRIDGE	120,676	1,233,888.61	393,946.85	836,898.10	3,043.66
FALL RIVER	111,759	463,100.61	305,498.99	148,058.13	9,543.49
NEW BEDFORD	109,033	711,983.58	289,316.92	394,225.52	28,441.14
SOMERVILLE	102,254	852,626.24	221,194.60	631,431.64	—
LYNN	99,521	845,465.95	337,785.94	491,624.29	16,055.72
LOWELL	96,523	574,490.23	290,379.93	260,459.74	23,650.56
QUINCY	83,190	778,215.26	220,611.94	546,381.81	11,221.51
NEWTON	80,996	802,504.24	191,342.26	603,161.98	8,000.00
LAWRENCE	80,427	633,405.43	269,870.31	346,533.97	17,001.15
MEDFORD	66,109	485,020.04	132,763.40	347,881.61	4,375.03
BROCKTON	62,856	604,523.01	181,192.18	408,712.50	14,618.33
MALDEN	59,779	450,458.73	123,913.51	322,530.45	4,014.77
HOLYOKE	54,441	382,550.58	85,949.19	282,775.72	13,825.67
PITTSFIELD	53,055	356,075.19	81,999.35	250,897.34	23,178.50
CHICOPEE	48,939	207,058.62	70,645.20	136,413.42	—
HAVERHILL	47,213	235,379.89	119,929.34	110,988.63	4,461.92
WALTHAM	47,198	389,307.52	83,973.44	297,334.08	8,000.00
EVERETT	45,789	367,503.56	102,954.62	264,548.94	—
FITCHBURG	42,671	229,371.77	101,769.42	125,057.15	2,545.20
SALEM	41,842	301,949.45	113,167.25	188,707.20	75.00
TAUNTON	40,056	192,371.15	94,840.23	80,860.01	16,670.91
CHELSEA	39,038	229,719.65	53,276.01	176,443.64	—
REVERE	36,663	178,002.99	53,463.81	123,739.18	800.00
NORTHAMPTON	28,998	95,415.37	32,958.28	59,748.63	2,708.46
BEVERLY	28,855	173,635.43	73,886.21	98,374.22	1,375.00
MELROSE	26,919	191,307.68	46,378.56	143,437.62	1,491.50
GLOUCESTER	25,048	146,681.71	57,762.56	88,119.15	800.00
LEOMINSTER	24,084	131,982.93	66,452.84	63,280.09	2,250.00
ATTLEBORO	23,665	86,221.51	66,374.18	19,847.33	—
PEABODY	22,647	151,361.00	64,190.91	85,058.79	2,111.30
NORTH ADAMS	21,475	105,769.11	29,797.55	65,691.01	10,280.55
WESTFIELD	20,961	73,810.00	29,417.58	43,972.42	420.00
WOBURN	20,269	91,766.15	40,661.30	51,104.85	—
GARDNER	19,617	106,102.50	65,374.71	40,727.79	—
MARLBOROUGH	15,741	69,464.14	22,771.31	46,692.83	—
NEWBURYPORT	14,073	68,855.47	24,852.68	44,002.79	—
39 Cities	3,017,729	\$26,470,948.46	\$9,540,528.81	\$16,660,277.94	\$270,141.71

TABLE VII. — *Maintenance of Departments — Continued.*

S. B. Health.

CITIES.	A TOTAL EXPENSES	B General Expenses	C Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION			
						School Children	Animals and Meat and Provisions	Milk and Vinegar	Shell-fish Chlorination
BOSTON	\$3,762,453.71	\$1,047,729.49	\$40,637.50	\$2,041,747.03	\$144,831.50	\$337,158.00	\$119,400.64	30,949.55	-
WORCESTER	838,478.08	155,727.18	1592,830.64		2,177.25	61,208.64	9,748.05	16,786.32	-
SPRINGFIELD	398,933.66	33,268.22	47,668.71	187,269.31	2,986.75	106,260.20	3,773.86	17,706.61	-
CAMBRIDGE	393,946.85	54,961.71	5,494.55	244,548.06	-	74,367.42	11,285.35	3,289.76	-
FALL RIVER	305,498.99	39,411.65	47,569.47	167,944.79	1,346.25	39,793.42	5,323.76	4,109.65	-
NEW BEDFORD	289,316.92	54,706.49	26,494.81	159,648.46	832.50	44,056.64	3,578.02	-	-
SOMERVILLE	221,194.60	28,124.80	5,406.43	126,960.95	629.00	32,222.14	19,187.14	8,664.14	-
LYNN	337,785.94	43,877.46	59,241.08	174,820.74	910.00	50,460.70	2,081.64	6,394.32	-
LOWELL	290,379.93	22,925.42	179,610.40	42,550.18	2,769.43	31,701.99	3,175.50	7,312.28	\$334.73
QUINCY	220,611.94	34,806.61	38,474.09	113,808.31	861.44	24,561.09	4,555.00	3,545.40	-
NEWTON	191,342.26	63,416.73	23,493.19	77,420.99	536.00	25,592.07	883.28	-	-
LAWRENCE	269,870.31	80,736.38	9,771.80	143,713.67	8,689.49	15,111.67	6,372.51	5,103.60	371.19
MEDFORD	132,763.40	22,726.45	4,112.26	62,434.87	5,030.91	36,747.03	800.00	911.88	-
BROCKTON	181,192.18	31,050.56	7,851.84	115,434.88	708.75	18,626.15	5,320.00	2,200.00	-
MALDEN	123,913.51	31,077.90	6,889.43	69,255.56	131.50	15,659.12	900.00	-	-
HOLYOKE	85,949.19	24,522.85	4,125.50	26,547.38	1,497.25	20,319.19	3,562.50	5,374.52	-
PITTSFIELD	81,999.35	26,423.94	133,125.41	-	-	15,200.00	3,425.00	3,000.00	-
CHICOPEE	70,645.20	19,978.75	1,051.85	22,204.27	66.25	21,834.24	2,400.00	3,109.84	-
HAVERHILL	119,929.34	10,069.55	6,311.67	82,982.58	418.25	13,482.44	6,260.52	-	404.33
WALTHAM	83,973.44	9,357.91	3,576.10	45,774.51	-	17,810.70	2,056.17	5,398.05	-
EVERETT	102,954.62	12,759.12	3,675.08	56,498.22	441.08	23,109.03	6,472.09	-	-
FITCHBURG	101,769.42	7,181.19	13,504.92	57,378.26	816.25	16,201.58	1,000.00	5,687.22	-
SALEM	113,167.25	8,991.70	19,421.79	71,247.30	525.36	9,021.10	480.00	3,480.00	-
TAUNTON	94,840.23	4,416.66	1,621.29	69,324.88	310.50	12,759.47	3,271.43	3,136.00	-
CHelsea	53,276.01	14,185.16	2,493.18	21,234.01	255.50	11,448.36	3,159.80	500.00	-
REVERE	53,463.81	8,301.79	9,867.49	12,029.28	-	22,054.95	1,210.30	-	-
NORTHAMPTON	32,958.28	5,555.98	239.36	10,886.09	478.25	10,989.81	2,000.00	2,808.79	-
BEVERLY	73,886.21	9,014.88	317.32	45,676.33	348.50	14,400.09	650.00	3,479.09	-
MELROSE	46,378.56	14,228.74	421.71	25,658.38	514.73	3,630.00	675.00	1,250.00	-
GLOUCESTER	57,762.56	9,495.82	993.77	33,170.96	427.70	12,520.81	800.00	353.50	-
LEOMINSTER	66,452.84	9,827.81	302.78	45,965.98	189.25	7,450.20	1,136.82	1,580.00	-
ATTLEBORO	66,374.18	5,041.61	2,804.76	47,268.82	363.25	7,089.50	1,006.24	2,800.00	-
PEABODY	64,190.91	10,630.24	770.40	36,800.72	322.50	10,728.90	2,839.96	2,098.19	-
NORTH ADAMS	29,797.55	15,042.73	102.70	5,262.39	423.66	5,716.07	3,250.00	-	-
WESTFIELD	29,417.58	11,916.05	523.52	8,755.14	279.00	5,352.06	1,150.00	1,441.81	-
WOBURN	40,661.30	8,778.24	724.80	20,463.34	160.50	8,586.92	1,650.00	297.50	-
GARDNER	65,374.71	7,785.46	2,769.26	43,757.93	310.00	7,996.15	1,200.00	1,555.91	-
MARLBOROUGH	22,771.31	4,969.88	-	11,694.09	171.75	4,647.08	888.51	400.00	-
NEWBURYPORT	24,852.68	4,708.73	496.84	17,207.91	77.00	884.07	850.00	628.13	-
39 Cities	\$9,540,528.81	\$2,007,731.84	\$1,204,787.70	\$4,545,346.57	\$180,837.30	\$1,196,759.00	\$248,604.09	\$155,352.06	\$ 1,110.25

1 Includes tuberculosis.

2 Included in inspection of animals and meat and provisions.

3 Partly estimated.

TABLE VII. — *Maintenance of Departments — Continued.*
§ C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON	\$6,392,370.55	\$593,681.65	\$278,712.80	\$3,330,408.59	\$2,189,567.51
WORCESTER	613,729.36	233,570.50	—	237,216.63	142,942.23
SPRINGFIELD	1,428,455.46	340,736.30	—	896,894.84	190,824.32
CAMBRIDGE	836,898.10	78,178.08	129,754.91	561,888.74	67,076.37
FALL RIVER	148,058.13	3,472.41	—	118,582.32	26,003.40
NEW BEDFORD	394,225.52	119,890.25	—	221,849.53	52,485.74
SOMERVILLE	631,431.64	55,147.70	123,631.05	415,494.60	37,158.29
LYNN	491,624.29	107,008.96	—	355,187.18	29,428.15
LOWELL	260,459.74	6,378.67	—	220,203.18	33,877.89
QUINCY	546,381.81	69,276.39	57,245.76	311,397.39	108,462.27
NEWTON	603,161.98	126,826.21	53,913.99	300,850.59	121,571.19
LAWRENCE	346,533.97	22,059.71	—	304,029.62	20,444.64
MEDFORD	347,881.61	20,855.21	78,278.96	188,900.53	59,846.91
BROCKTON	408,712.50	195,188.64	—	191,452.95	22,070.91
MALDEN	322,530.45	18,877.67	69,492.54	189,486.56	44,673.68
HOLYOKE	282,775.72	23,446.51	—	237,084.15	22,245.06
PITTSFIELD	250,897.34	83,695.43	—	167,201.91	1—
CHICOPEE	136,413.42	30,019.58	—	97,500.11	8,893.73
HAVERHILL	110,988.63	14,207.53	—	86,391.91	10,389.19
WALTHAM	297,334.08	26,190.95	32,257.53	169,916.12	68,969.48
EVERETT	264,548.94	11,585.60	56,712.30	128,320.93	67,930.11
FITCHBURG	125,057.15	39,212.75	—	64,393.69	21,450.71
SALEM	188,707.20	63,445.71	—	98,365.17	26,896.32
TAUNTON	80,860.01	39,270.43	—	17,886.50	23,703.08
CHELSEA	176,443.64	8,496.18	46,594.62	84,266.12	37,086.72
REVERE	123,739.18	29,269.41	41,624.53	52,845.24	—
NORTHAMPTON	59,748.63	34,659.69	—	14,629.18	10,459.76
BEVERLY	98,374.22	29,044.30	—	55,283.34	14,046.58
MELROSE	143,437.62	27,888.18	32,660.61	70,388.84	12,499.99
GLOUCESTER	88,119.15	55,180.08	—	30,941.41	1,997.66
LEOMINSTER	63,280.09	37,103.92	—	15,710.38	10,465.79
ATTLEBORO	19,847.33	8,867.26	—	9,215.50	1,764.57
PEABODY	85,058.79	60,718.71	—	22,046.88	2,293.20
NORTH ADAMS	65,691.01	41,937.11	—	16,804.21	6,949.69
WESTFIELD	43,972.42	12,578.57	—	25,542.67	5,851.18
WOBURN	51,104.85	14,099.08	23,252.93	13,752.84	—
GARDNER	40,727.79	9,822.61	—	30,905.18	—
MARLBOROUGH	46,692.83	32,132.90	—	10,080.95	4,478.98
NEWBURYPORT	44,002.79	2,585.55	—	35,418.05	5,999.19
39 Cities	\$16,660,277.94	\$2,726,606.39	\$1,024,132.53	\$9,398,734.53	\$3,510,804.49

¹ Detail not furnished.

TABLE VII. — Maintenance of Departments — Continued.

4. Highways.

CITIES.	Population of 1950	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON	790,863	\$4,322,212.98	\$182,162.58	\$1,828,647.60	\$212,822.01	\$450,385.49	—	\$1,193,218.28	¹ \$454,977.02
WORCESTER	201,885	870,938.69	35,644.47	344,300.52	—	165,615.14	—	281,008.02	44,370.54
SPRINGFIELD	162,601	901,760.13	—	332,793.41	19,264.15	221,379.51	—	283,466.84	44,856.22
CAMBRIDGE	120,676	465,734.51	—	222,291.45	4,200.00	55,214.62	—	126,635.81	² 57,392.63
FALL RIVER	111,759	698,509.43	13,899.63	515,864.58	26,543.79	14,776.00	—	117,998.70	³ 9,426.73
NEW BEDFORD	109,033	312,675.09	—	131,798.12	20,935.29	18,311.48	—	106,767.16	³ 34,863.04
SOMERVILLE	102,254	290,271.05	10,447.29	143,410.41	8,342.24	5,377.20	—	103,010.47	³ 19,683.44
LYNN	99,521	378,745.31	10,992.31	80,492.31	27,282.97	25,477.74	—	222,235.12	12,264.86
LOWELL	96,523	404,430.78	2,664.28	223,735.63	5,069.93	52,024.28	—	120,863.51	73.15
QUINCY	83,190	476,238.00	14,022.67	219,749.98	29,113.15	59,329.74	—	131,954.41	22,068.05
NEWTON	80,996	757,369.61	30,831.08	348,979.02	54,146.73	97,301.28	—	198,501.13	27,610.37
LAWRENCE	80,427	387,616.65	9,204.85	218,859.48	13,999.56	19,909.08	—	121,852.09	³ 7,791.59
MEDFORD	66,109	371,777.86	14,920.50	208,303.53	29,395.66	25,358.51	\$14,179.62	63,921.41	³ 15,698.63
BROCKTON	62,856	277,206.01	17,997.31	137,711.12	6,678.89	21,767.46	—	83,697.94	³ 9,353.29
MALDEN	59,779	301,877.31	19,085.98	140,833.48	2,024.45	25,504.92	—	60,678.00	³ 53,750.48
HOLYOKE	54,441	268,075.06	—	131,124.82	10,581.00	38,054.54	—	47,484.92	⁴ 40,829.78
PITTSFIELD	53,055	342,534.53	—	⁴ 209,015.05	—	26,977.40	—	106,194.04	³ 348.04
CHICOPEE	48,939	205,971.40	9,800.00	136,372.46	2,461.96	20,413.09	—	32,000.00	4,923.89
HAVERHILL	47,213	204,179.72	7,788.01	93,240.07	—	28,018.51	—	49,572.76	³ 25,560.37
WALTHAM	47,198	272,690.06	6,146.02	152,914.35	3,027.06	22,962.17	—	75,114.41	³ 12,526.05
EVERETT	45,789	364,473.99	8,375.97	193,683.17	31,440.58	50,908.39	—	61,366.45	³ 18,699.43
FITCHBURG	42,671	342,296.56	—	185,495.63	36,670.62	47,189.03	—	72,071.34	869.94
SALEM	41,842	244,661.30	10,852.54	141,022.42	—	15,737.51	—	71,297.19	³ 5,751.64
TAUNTON	40,056	156,474.05	6,380.22	83,207.88	12,461.43	14,475.49	—	32,500.00	7,449.03
CHELSEA	39,038	213,214.32	6,348.92	149,230.08	—	7,098.73	—	46,850.82	³ 3,685.77
REVERE	36,663	155,333.35	—	76,752.54	—	39,060.81	—	39,520.00	—
NORTHAMPTON	28,998	165,955.53	6,397.91	90,847.96	7,615.54	17,981.61	—	38,001.18	5,111.33
BEVERLY	28,855	204,822.42	4,792.01	89,652.17	—	21,567.83	6,266.67	78,402.09	³ 4,141.65
MELROSE	26,919	118,473.75	—	31,401.79	14,847.72	25,689.74	—	34,686.45	³ 11,848.05
GLOUCESTER	25,048	230,748.40	6,672.46	146,202.63	4,313.43	16,767.80	—	51,256.26	³ 5,535.82
LEOMINSTER	24,084	216,088.99	7,271.54	131,977.63	—	34,115.79	—	38,246.40	³ 4,477.63
ATTLEBORO	23,665	169,575.04	—	128,232.15	31.90	3,856.90	—	35,397.53	2,056.56
PEABODY	22,647	75,246.51	4,313.55	44,874.55	—	12,560.27	—	12,383.14	1,115.00
NORTH ADAMS	21,475	169,353.21	—	94,712.93	5,296.24	25,814.18	—	38,722.63	4,807.23
WESTFIELD	20,961	131,256.53	—	90,106.08	2,502.89	25,386.45	—	12,500.00	761.11
WOBURN	20,269	108,162.83	—	67,719.15	303.18	15,196.54	—	23,228.71	1,715.25
GARDNER	19,617	114,689.83	5,500.00	63,094.11	—	17,929.69	—	26,449.48	³ 1,716.55
MARLBOROUGH	15,741	123,351.61	7,021.09	57,959.61	3,230.43	26,851.08	—	25,173.66	3,115.74
NEWBURYPORT	14,073	79,537.62	8,583.50	35,840.72	—	10,457.10	1,611.28	19,155.02	³ 3,890.00
39 Cities	3,017,729	\$15,894,530.02	\$468,116.69	\$7,722,450.59	\$594,602.80	\$1,822,803.10	\$22,057.57	\$4,283,383.37	\$981,115.90

¹ Includes Boston Traffic Commission \$431,205.62.² Included in Board of Public Works.³ Includes parking meters.⁴ Includes street cleaning.

TABLE VII. — *Maintenance of Departments* — Continued.

5. Charities.

CITIES.	Population of 1950	A Total Expenses	B General Administration	C Infirmary	D Outside Relief	E Aid to Dependent Children	F Old Age Assistance	G Municipal General Hospitals	H Other Expenses
BOSTON	790,863	\$35,726,274.55	\$2,066,945.88	\$1,367,706.06	\$3,645,578.36	\$5,028,570.67	\$13,746,897.33	\$9,116,135.40	\$754,440.85
WORCESTER	201,885	7,021,671.19	147,253.68	251,097.56	1,502,131.71	605,289.75	2,779,197.54	1,736,700.95	—
SPRINGFIELD	162,601	4,072,839.99	78,943.08	301,524.86	734,496.36	670,652.17	2,287,223.52	—	—
CAMBRIDGE	120,676	3,905,468.29	44,030.33	111,210.86	396,015.54	536,938.96	1,644,095.20	1,173,177.40	—
FALL RIVER	111,759	3,369,518.48	17,334.06	141,855.47	566,351.55	533,110.90	1,816,814.01	294,052.49	—
NEW BEDFORD	109,033	3,454,968.66	33,636.42	109,047.29	426,325.04	245,994.07	2,639,965.84	—	—
SOMERVILLE	102,254	2,413,036.20	41,283.05	36,361.43	312,543.58	466,287.35	1,556,560.79	—	—
LYNN	99,521	3,686,268.45	49,909.66	82,235.32	526,058.51	497,609.66	2,530,455.30	—	—
LOWELL	96,523	3,834,181.80	32,041.14	161,581.35	415,104.81	725,209.91	2,500,244.59	—	—
QUINCY	83,190	3,021,742.11	35,039.77	16,642.96	215,423.47	205,726.15	1,041,710.89	1,507,198.87	—
NEWTON	80,996	1,097,211.91	36,610.54	24,553.43	168,808.99	208,929.99	658,308.96	—	—
LAWRENCE	80,427	1,839,394.45	18,013.04	240,028.17	205,221.34	104,978.93	1,271,152.97	—	—
MEDFORD	66,109	1,415,365.79	24,479.65	23,068.82	230,969.22	132,103.48	1,004,744.62	—	—
BROCKTON	62,856	2,606,018.44	26,402.85	—	336,535.87	334,009.72	1,908,150.75	—	\$29.25
MALDEN	59,779	1,434,580.26	30,884.28	29,750.89	206,859.90	189,439.41	977,645.78	—	—
HOLYOKE	54,441	1,314,228.39	22,518.79	100,379.78	126,852.22	103,886.11	960,591.49	—	—
PITTSFIELD	53,055	1,282,034.19	54,442.53	44,501.59	237,290.06	179,767.02	766,032.99	—	—
CHICPEE	48,939	658,578.84	26,624.85	69,010.17	92,120.20	87,043.85	383,779.77	—	—
HAVERHILL	47,213	2,342,068.04	40,772.63	96,558.12	143,717.84	149,478.95	1,241,671.94	669,868.56	—
WALTHAM	47,198	932,913.43	10,019.92	52,206.29	127,069.38	142,521.51	601,096.33	—	—
EVERETT	45,789	1,270,175.72	48,539.53	—	253,537.92	177,941.93	780,671.86	9,484.48	—
FITCHBURG	42,671	1,866,279.48	13,326.20	26,589.54	144,504.10	44,009.72	584,316.11	1,053,533.81	—
SALEM	41,842	1,055,456.48	20,334.38	45,753.61	196,532.10	108,870.18	682,420.35	—	1,545.86
TAUNTON	40,056	1,012,118.77	17,497.95	37,223.74	234,303.92	234,850.82	488,242.34	—	—
CHELSEA	39,038	1,163,461.17	9,979.38	—	222,527.59	306,814.72	624,139.48	—	—
REVERE	36,663	721,199.10	22,567.32	—	106,324.73	83,106.71	509,200.34	—	—
NORTHAMPTON	28,998	341,173.78	6,547.89	14,660.22	45,177.54	10,860.31	263,927.82	—	—
BEVERLY	28,855	545,369.95	5,167.53	32,609.07	92,727.78	60,322.13	354,543.44	—	—
MELROSE	26,919	422,375.13	14,578.63	—	44,058.94	32,585.89	331,151.67	—	—
GLOUCESTER	25,048	987,205.72	12,147.05	31,622.58	139,157.83	121,332.48	674,225.34	—	\$8,720.44
LEOMINSTER	24,084	606,027.93	9,408.54	23,031.67	111,551.45	30,733.94	431,162.33	—	—
ATTLEBORO	23,665	571,987.05	12,162.21	10,680.59	138,789.56	52,525.38	315,210.18	42,619.13	—
PEABODY	22,647	788,043.46	8,339.61	31,639.42	123,904.43	99,813.02	285,948.64	238,398.34	—
NORTH ADAMS	21,475	720,863.25	9,637.29	21,975.16	117,124.46	93,809.86	478,316.48	—	—
WESTFIELD	20,961	287,609.16	7,770.01	17,191.37	69,404.49	13,787.47	179,455.82	—	—
WOBURN	20,269	368,684.23	11,392.20	7,415.23	36,788.88	67,001.70	246,086.22	—	—
GARDNER	19,617	270,467.40	4,628.82	—	45,823.92	29,010.89	191,003.77	—	—
MARLBOROUGH	15,741	343,074.77	6,717.37	10,320.35	25,887.08	22,465.26	277,684.71	—	—
NEWBURYPORT	14,073	480,915.93	4,912.79	13,705.74	53,884.31	62,904.63	345,508.46	—	—
39 Cities	3,017,729	\$99,250,851.94	\$3,082,840.85	\$3,583,738.71	\$12,817,484.98	\$12,800,525.60	\$50,359,555.97	\$15,841,169.43	\$765,536.40

¹ Includes the following expenses: Institutions Department, Child Welfare Division, \$617,779.07; Institutions Department, Steamers \$122,945.58; Eastern Avenue Wharf, \$13,716.20.

² Huntress Home.

TABLE VII — *Maintenance of Departments — Continued.*5. *D, E, and F. Outside Relief, Aid to Dependent Children, and Old Age Assistance.*

CITIES.	OUTSIDE RELIEF		AID TO DEPENDENT CHILDREN		OLD AGE ASSISTANCE	
	By City	Reimbursed to Cities and Towns	By City	Reimbursed to Cities and Towns	By City	Reimbursed to Cities and Towns
BOSTON	\$3,553,396.59	\$92,181.77	\$5,028,570.67	—	\$13,662,109.07	\$84,788.26
WORCESTER	1,472,920.66	29,211.05	605,289.75	—	2,761,075.41	18,122.13
SPRINGFIELD	716,902.43	17,593.93	670,652.17	—	2,274,068.05	13,155.47
CAMBRIDGE	369,929.58	26,085.96	536,938.96	—	1,617,611.61	26,483.59
FALL RIVER	558,459.04	7,892.51	533,110.90	—	1,804,651.56	12,162.45
NEW BEDFORD	403,101.88	23,223.16	245,994.07	—	2,617,704.46	22,261.38
SOMERVILLE	293,342.00	19,201.58	466,287.35	—	1,547,434.90	9,125.89
LYNN	508,491.05	17,567.46	497,609.66	—	2,516,032.00	14,423.30
LOWELL	407,545.02	7,559.79	725,209.91	—	2,490,166.37	10,078.22
QUINCY	200,062.09	15,361.38	205,726.15	—	1,029,914.92	11,795.97
NEWTON	168,808.99	—	208,929.99	—	658,308.96	—
LAWRENCE	194,668.26	10,553.08	104,978.93	—	1,258,821.29	12,331.68
MEDFORD	230,969.22	—	132,103.48	—	993,659.09	11,085.53
BROCKTON	322,236.49	14,299.38	334,099.72	—	1,901,848.98	6,301.77
MALDEN	200,986.28	5,873.62	189,439.41	—	974,206.07	3,439.71
HOLYOKE	101,578.58	25,273.64	103,886.11	—	960,591.49	—
PITTSFIELD	237,290.06	—	179,767.02	—	766,032.99	—
CHICOPEE	92,120.20	—	87,043.85	—	383,779.77	—
HAVERTHILL	137,410.28	6,307.56	149,478.95	—	1,237,438.06	4,233.88
WALTHAM	120,122.20	6,947.18	142,521.51	—	593,143.33	7,953.00
EVERETT	244,316.34	9,221.58	177,941.93	—	770,556.13	10,115.73
FITCHBURG	138,830.35	5,673.75	44,009.72	—	582,524.70	1,791.41
SALEM	191,089.59	5,442.51	108,870.18	—	676,737.36	5,682.99
TAUNTON	228,947.05	5,356.87	234,850.82	—	483,729.92	4,512.42
CHELSEA	203,536.26	18,991.33	306,814.72	—	615,612.34	8,527.14
REVERE	106,324.73	—	83,106.71	—	509,200.34	—
NORTHAMPTON	39,498.93	5,678.61	10,860.31	—	261,317.34	2,610.48
BEVERLY	89,829.40	2,898.38	60,322.13	—	350,589.00	3,954.44
MELROSE	44,058.94	—	32,585.89	—	324,351.30	6,800.37
GLOUCESTER	136,740.65	2,417.18	121,332.48	—	671,940.97	2,284.37
LEOMINSTER	104,923.29	6,628.16	30,873.94	—	428,722.32	2,440.01
ATTLEBORO	131,216.03	7,573.53	52,525.38	—	313,367.71	1,842.47
PEABODY	109,784.74	14,119.69	99,813.02	—	283,992.86	1,955.78
NORTH ADAMS	111,721.89	5,402.57	93,809.86	—	475,403.11	2,913.37
WESTFIELD	67,368.45	2,036.04	13,787.47	—	178,081.14	1,374.68
WOBURN	29,038.00	7,750.88	67,001.70	—	244,125.67	1,960.55
GARDNER	34,930.67	10,893.25	29,010.89	—	188,431.10	2,572.67
MARLBOROUGH	25,887.08	—	22,465.26	—	277,684.71	—
NEWBURYPORT	50,501.87	3,382.44	62,904.63	—	341,052.28	4,456.18
39 Cities	\$12,378,885.16	\$438,599.82	\$12,800,525.60	—	\$50,026,018.68	\$333,537.29

TABLE VII. — *Maintenance of Departments* — Continued.6. *Veterans' Services.*

CITIES.	Population of 1950	A TOTAL Expenses	B General Administration	C Veterans' Burials	D Veterans' Benefits	E War Allowances
BOSTON . . .	790,863	\$1,160,271.79	\$253,067.83	\$16,359.40	\$890,376.56	\$468.00
WORCESTER . . .	201,885	431,628.15	95,859.15	—	335,547.75	221.25
SPRINGFIELD . . .	162,601	266,150.38	32,947.78	—	233,202.60	—
CAMBRIDGE . . .	120,676	171,763.87	18,990.43	—	152,773.44	—
FALL RIVER . . .	111,759	225,313.40	25,109.59	3,665.54	196,538.27	—
NEW BEDFORD . . .	109,033	159,497.15	11,923.91	1,326.30	146,221.94	25.00
SOMERVILLE . . .	102,254	141,170.88	54,476.91	3,016.50	83,677.47	—
LYNN . . .	99,521	197,545.67	47,055.35	1,042.00	149,418.07	30.25
LOWELL . . .	96,523	196,156.05	22,599.53	2,109.95	171,446.57	—
QUINCY . . .	83,190	125,650.65	23,515.14	—	102,135.51	—
NEWTON . . .	80,996	41,099.54	12,145.69	—	28,953.85	—
LAWRENCE . . .	80,427	116,071.53	17,464.66	2,023.50	96,583.37	—
MEDFORD . . .	66,109	45,389.44	12,982.57	—	32,406.87	—
BROCKTON . . .	62,856	137,657.51	21,253.43	490.00	115,914.08	—
MALDEN . . .	59,779	107,925.61	11,046.19	1,657.43	95,221.99	—
HOLYOKE . . .	54,441	103,961.50	19,997.53	—	83,963.97	—
PITTSFIELD . . .	53,055	88,564.75	9,840.70	—	78,724.05	—
CHICOPEE . . .	48,939	104,860.76	23,351.67	—	81,484.09	25.00
HAVERTHILL . . .	47,213	58,842.18	5,339.29	626.50	52,876.39	—
WALTHAM . . .	47,198	57,440.81	7,901.61	19.00	49,520.20	—
EVERETT . . .	45,789	60,660.46	21,911.03	438.00	38,311.43	—
FITCHBURG . . .	42,671	44,123.44	13,081.16	—	31,042.28	—
SALEM . . .	41,842	138,822.69	13,623.67	815.71	124,383.31	—
TAUNTON . . .	40,056	84,764.19	10,627.17	628.00	73,509.02	—
CHELSEA . . .	39,038	85,390.63	13,398.18	1,553.52	70,438.93	—
REVERE . . .	36,663	41,263.32	10,561.48	—	30,701.84	—
NORTHAMPTON . . .	28,998	29,938.79	5,855.84	284.54	23,798.41	—
BEVERLY . . .	28,855	48,119.54	3,575.76	—	44,543.78	—
MELROSE . . .	26,919	20,521.65	4,780.34	—	15,741.31	—
GLOUCESTER . . .	25,048	78,358.82	15,165.46	442.80	62,750.56	—
LEOMINSTER . . .	24,084	32,166.63	4,855.74	—	27,310.89	—
ATTLEBORO . . .	23,665	41,839.97	2,650.00	300.00	38,889.97	—
PEABODY . . .	22,647	41,702.72	7,388.47	—	34,314.25	—
NORTH ADAMS . . .	21,475	58,325.20	11,565.93	295.90	46,463.37	—
WESTFIELD . . .	20,961	11,060.68	5,549.04	—	5,511.64	—
WOBURN . . .	20,269	25,160.42	3,762.04	193.00	21,205.38	—
GARDNER . . .	19,617	37,091.66	7,346.00	437.00	29,308.66	—
MARLBOROUGH . . .	15,741	24,981.66	7,738.08	41.50	17,202.08	—
NEWBURYPORT . . .	14,073	35,856.36	4,527.22	182.00	31,147.14	—
39 Cities	3,017,729	\$4,877,110.45	\$894,831.57	\$37,948.09	\$3,943,561.29	\$769.50

TABLE VII. — Maintenance of Departments — Continued.

7. Schools.

CITIES.	Population of 1950	A TOTAL EXPENSES	B. GENERAL EXPENSES			C Teachers' Salaries	D Text Books and Supplies	E Tuition	F Transportation
			Administrative Salaries	Other General Salaries	Other General Expenses				
BOSTON	790,863	\$24,084,323.82	\$169,452.29	\$791,574.06	\$194,881.25	\$16,066,070.39	\$841,401.76	\$71,988.68	\$33,397.43
WORCESTER	201,885	5,450,494.06	23,180.00	76,999.00	24,924.17	4,088,151.48	144,806.18	353.56	36,039.50
SPRINGFIELD	162,601	5,055,861.96	27,719.32	91,090.42	17,789.86	3,434,671.90	176,636.05	-	39,417.68
CAMBRIDGE	120,676	2,613,603.85	20,700.00	26,696.00	17,726.31	2,028,330.94	106,277.26	6,391.24	7,891.60
FALL RIVER	111,759	2,333,859.42	13,632.50	49,239.59	12,317.14	1,636,919.72	92,906.65	330.15	15,194.00
NEW BEDFORD	109,033	2,404,046.55	18,137.48	38,412.59	14,064.00	1,829,428.89	91,755.76	590.32	8,920.00
SOMERVILLE	102,254	2,562,000.95	15,600.00	21,154.88	7,886.08	1,960,994.67	69,252.23	6,747.58	6,912.00
LYNN	99,521	2,677,437.10	14,230.69	48,619.58	9,566.43	1,901,595.19	132,726.39	1,464.90	22,793.73
LOWELL	96,523	2,212,838.72	13,400.00	46,925.49	15,033.78	1,567,868.56	53,892.58	3,203.08	2,871.00
QUINCY	83,190	2,367,940.57	20,065.62	25,318.51	7,672.28	1,800,023.73	119,035.55	2,660.90	14,365.50
NEWTON	80,996	3,122,405.53	25,000.00	46,843.23	11,717.18	2,137,064.79	115,319.45	-	-
LAWRENCE	80,427	1,642,585.30	6,301.16	18,027.63	6,147.47	1,252,649.39	34,373.12	4,724.76	244.00
MEDFORD	66,109	2,010,646.12	15,800.00	22,860.00	10,110.21	1,515,674.23	100,767.61	4,401.19	5,255.90
BROCKTON	62,856	1,392,181.69	7,900.00	15,728.23	3,958.21	1,044,124.93	49,885.22	4,295.85	8,129.80
MALDEN	59,779	1,517,671.69	7,650.00	12,576.71	9,613.23	1,099,908.91	55,004.31	11,734.56	-
HOLYOKE	54,441	1,326,911.33	12,700.00	23,237.49	5,366.74	860,703.90	48,628.22	403.38	18,067.25
PITTSFIELD	53,055	1,556,895.64	8,355.00	9,100.00	2,035.77	1,186,845.50	70,465.59	-	26,986.71
CHICOPEE	48,939	999,164.63	6,500.00	15,030.93	8,420.28	653,195.86	44,125.86	3,894.03	24,467.85
HAVERHILL	47,213	1,061,609.51	7,263.00	10,036.95	9,533.91	756,431.15	43,777.66	1,947.90	17,420.65
WALTHAM	47,198	1,117,551.48	6,399.84	13,939.52	5,115.00	842,120.61	64,847.54	5,037.08	22,092.09
EVERETT	45,789	1,495,084.62	11,366.66	9,280.67	8,490.89	1,123,599.23	91,485.65	2,960.44	-
FITCHBURG	42,671	920,737.64	6,800.00	21,770.95	2,740.57	611,547.06	34,061.49	2,569.68	13,945.70
SALEM	41,842	1,079,035.94	6,543.32	19,583.52	3,186.95	739,689.30	50,074.63	4,286.08	9,935.50
TAUNTON	40,056	914,348.26	6,273.79	15,320.42	2,956.00	691,568.06	23,372.24	618.50	21,277.37
CHELSEA	39,038	1,018,908.94	7,699.92	12,535.42	3,264.15	774,672.75	33,749.09	19,471.34	-
REVERE	36,663	1,099,203.15	6,650.00	13,666.93	3,299.99	837,099.36	41,137.17	-	9,370.40
NORTHAMPTON	28,998	657,433.44	6,822.84	9,397.79	3,070.65	461,042.42	27,873.45	755.98	14,969.38
BEVERLY	28,855	847,240.24	7,300.00	13,721.26	3,402.81	596,026.01	36,344.89	1,061.33	11,463.44
MELROSE	26,919	785,149.30	7,545.14	11,687.20	11,408.74	580,274.58	33,770.77	-	-
GLOUCESTER	25,048	782,826.02	7,000.00	9,400.00	5,914.73	500,093.74	36,781.30	1,032.60	15,500.00
LEOMINSTER	24,084	594,672.28	5,700.00	9,376.76	4,794.12	431,860.05	21,344.81	4,100.89	11,481.37
ATTLEBORO	23,665	627,904.12	5,516.63	10,354.56	3,287.67	435,129.28	30,917.68	441.55	22,331.04
PEABODY	22,647	680,548.11	11,108.20	8,056.34	4,347.99	450,746.64	26,778.53	3,205.63	15,286.16
NORTH ADAMS	21,475	567,454.75	6,450.00	6,391.28	5,244.68	407,368.19	31,722.68	1,080.99	11,688.55
WESTFIELD	20,961	691,552.67	15,396.06	5,365.23	2,938.51	474,633.86	26,945.79	2,182.34	38,217.57
WOBURN	20,269	582,465.17	5,866.56	6,863.95	2,119.19	417,584.96	18,874.20	6,970.30	2,280.00
GARDNER	19,617	414,323.59	6,900.00	3,244.62	2,773.82	277,382.19	20,045.98	4,512.60	10,947.10
MARLBOROUGH	15,741	327,011.14	5,550.00	7,659.50	2,090.93	225,454.19	16,056.52	4,270.80	12,934.00
NEWBURYPORT	14,073	354,045.83	5,833.32	4,830.04	3,158.55	251,894.89	16,812.28	1,064.45	3,445.20
39 Cities	3,017,729	\$81,949,975.13	\$582,309.34	\$1,605,067.63	\$472,841.04	\$57,950,441.50	\$3,074,034.14	\$190,754.66	\$534,999.47

1 Partly estimated.

TABLE VII. — *Maintenance of Departments* — Continued.
7. *Schools* — Concluded.

CITIES.	G Support of Truants	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Nursery Schools	N Lunch Rooms	O Other Expenses
BOSTON	\$47,624.50	\$1,530,030.88	\$664,242.78	\$2,252,141.52	\$198,225.33	\$8,692.10	—	\$722,013.33	¹ \$492,587.52
WORCESTER	2,316.52	306,464.53	177,178.38	393,528.68	13,689.95	29,341.73	—	104,935.44	² 28,584.94
SPRINGFIELD	2,081.85	459,028.03	214,867.24	247,588.38	17,547.14	—	—	305,981.46	21,442.63
CAMBRIDGE	—	201,982.34	105,160.31	32,688.17	5,219.34	1,566.70	—	25,452.39	27,521.25
FALL RIVER	—	173,693.70	74,498.37	234,180.76	14,592.07	—	—	—	³ 16,354.77
NEW BEDFORD	78.00	204,202.30	96,367.09	76,958.31	8,915.22	—	—	—	³ 16,216.59
SOMERVILLE	210.28	184,112.14	93,589.38	171,786.56	752.00	—	—	19,489.70	3,513.45
LYNN	480.56	292,715.63	98,538.23	122,741.96	—	—	—	—	31,963.81
LOWELL	—	273,778.68	78,028.57	95,619.14	18,381.30	75.00	—	—	² 43,761.54
QUINCY	232.57	164,231.14	72,843.59	131,987.81	964.07	—	—	—	8,539.30
NEWTON	—	213,590.44	121,721.18	181,049.65	59,685.30	—	—	169,868.91	40,545.40
LAWRENCE	859.71	163,874.92	54,988.30	91,157.99	1,865.16	—	—	3,304.00	4,067.69
MEDFORD	511.71	158,810.36	68,819.97	71,293.14	—	4,498.09	—	31,137.53	706.18
BROCKTON	—	113,422.29	71,858.13	70,621.12	28.85	219.00	—	—	2,010.06
MALDEN	—	125,485.03	58,125.61	119,068.99	12,309.11	—	—	—	6,195.23
HOLYOKE	218.84	109,781.90	45,948.94	109,228.62	192.50	—	\$22,346.17	69,723.72	363.66
PITTSFIELD	—	114,462.30	65,823.55	70,974.78	—	—	—	—	1,846.44
CHICOPEE	309.13	84,965.03	32,960.65	61,204.69	3,770.89	—	—	54,926.26	5,393.17
HAVERHILL	734.00	91,307.67	49,785.70	55,676.29	5,610.90	—	—	—	12,083.73
WALTHAM	—	67,849.77	45,537.89	14,937.50	259.62	2,012.20	—	—	² 27,402.82
EVERETT	538.85	117,634.60	48,191.54	73,469.53	3,413.94	—	—	—	4,652.62
FITCHBURG	—	104,117.91	48,147.12	22,890.65	—	—	—	51,255.17	891.34
SALEM	2,637.68	83,791.15	38,914.97	59,205.75	—	—	—	18,292.22	² 43,434.87
TAUNTON	—	77,105.42	39,006.88	34,999.48	—	696.00	—	—	1,154.10
CHELSEA	—	72,713.23	30,624.02	54,735.40	5,220.75	2,500.00	—	—	1,722.87
REVERE	—	108,366.08	50,582.79	5,964.01	—	—	—	20,214.37	² 2,852.05
NORTHAMPTON	—	46,514.26	29,720.09	30,122.35	848.45	—	—	24,204.50	2,091.28
BEVERLY	60.57	71,653.04	47,416.86	46,849.41	3,889.33	1,086.00	—	—	6,965.29
MELROSE	—	48,187.54	—	92,244.48	—	—	—	—	30.85
GLOUCESTER	719.65	65,497.62	37,937.63	49,917.49	1,446.54	—	—	39,129.78	12,454.94
LEOMINSTER	—	50,457.98	22,653.28	27,769.59	2,076.24	—	—	2,357.48	699.71
ATTLEBORO	—	33,508.60	21,853.47	56,141.00	—	3,039.56	—	1,465.33	² 3,917.75
PEABODY	124.00	55,529.55	31,865.38	43,192.20	3,502.60	—	—	—	² 26,804.89
NORTH ADAMS	—	40,139.40	20,092.18	29,833.32	734.54	—	—	537.42	6,171.52
WESTFIELD	—	45,576.12	27,058.99	24,857.51	92.50	—	—	24,484.79	3,803.40
WOBURN	—	48,959.31	25,601.55	25,311.67	—	—	—	19,668.14	2,365.34
GARDNER	—	27,848.27	15,592.56	34,822.47	4,280.15	—	—	—	2,352.65
MARLBOROUGH	—	19,622.94	8,979.98	19,235.43	969.00	1,800.00	—	—	2,387.85
NEWBURYPORT	111.71	26,074.55	14,015.98	25,331.81	67.25	—	—	—	1,405.80
39 Cities	\$59,850.13	\$6,177,086.65	\$2,849,139.13	\$5,361,327.61	\$388,550.04	\$55,526.38	\$22,346.17	\$1,708,441.94	\$917,259.30

¹ Includes \$431,703.26 Franklin Technical Institute.² Includes \$9,798.98 Salem Teachers' College.³ Includes school athletics.⁴ Partly estimated.⁵ Includes \$10,000 Textile School.⁶ Not reported separately.

TABLE VII. — *Maintenance of Departments* — Continued.8. *Libraries.*

CITIES.	Population of 1950	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	790,863	\$2,553,075.82	\$2,029,465.96	\$240,620.79	\$12,778.20	\$65,976.62	\$113,969.07	\$90,265.18
WORCESTER	201,885	302,733.84	212,796.26	43,715.07	10,034.71	8,480.75	7,223.25	20,433.80
SPRINGFIELD	162,601	322,063.05	—	—	—	—	—	¹ 322,063.05
CAMBRIDGE	120,676	112,807.72	81,934.27	19,735.78	—	3,946.36	1,745.17	5,446.14
FALL RIVER	111,759	68,201.82	51,169.62	7,288.87	2,932.53	2,739.77	2,436.49	1,634.54
NEW BEDFORD	109,033	127,395.17	85,551.77	33,021.99	2,784.02	1,367.95	1,670.91	2,999.16
SOMERVILLE	102,254	144,834.53	104,977.08	16,372.98	460.49	4,451.01	13,232.36	5,340.61
LYNN	99,521	156,845.48	126,835.00	12,116.13	2,599.34	5,358.49	5,333.40	4,603.12
LOWELL	96,523	65,468.80	47,471.11	10,670.03	312.89	—	3,578.21	3,436.56
QUINCY	83,190	150,314.76	108,379.90	19,617.31	1,005.63	4,683.26	11,391.31	5,237.35
NEWTON	80,996	171,294.81	116,345.27	28,721.69	—	—	15,876.50	10,351.35
LAWRENCE	80,427	78,139.18	58,805.18	7,774.56	1,538.49	3,424.11	4,911.12	1,685.72
MEDFORD	66,109	82,708.34	59,167.82	13,740.21	999.72	2,353.30	3,887.63	2,559.66
BROCKTON	62,856	88,796.79	63,062.05	11,040.39	2,389.21	3,232.05	6,563.27	2,509.82
MALDEN	59,779	64,879.73	40,322.78	13,142.07	2,176.71	2,119.88	2,297.94	4,820.35
HOLYOKE	54,441	71,410.50	—	—	—	—	—	¹ 71,410.50
PITTSFIELD	53,055	86,160.00	—	—	—	—	—	¹ 86,160.00
CHICOPEE	48,939	44,691.27	29,093.79	8,083.72	81.15	416.84	5,388.76	1,627.01
HAVERHILL	47,213	56,047.11	7,933.91	565.87	565.87	3,540.29	3,978.15	3,515.23
WALTHAM	47,198	62,765.96	45,860.34	8,113.42	2,466.39	2,822.41	1,944.92	1,558.48
EVERETT	45,789	77,623.27	47,005.33	14,905.70	2,185.73	2,845.80	8,164.25	2,516.46
FITCHBURG	42,671	64,879.79	44,006.24	9,267.35	1,104.96	2,751.46	5,152.90	2,596.88
SALEM	41,842	54,486.48	37,796.22	5,956.60	1,037.07	2,799.23	4,578.69	2,318.67
TAUNTON	40,056	40,377.46	29,315.71	8,133.69	154.82	1,546.07	960.08	267.09
CHELSEA	39,038	52,603.00	31,703.49	8,336.94	669.21	1,061.07	8,980.69	1,851.60
REVERE	36,663	15,742.84	11,093.90	2,999.89	—	1,199.69	100.00	349.36
NORTHAMPTON	28,998	56,090.50	36,010.57	10,379.23	1,653.67	1,924.16	2,047.91	4,074.96
BEVERLY	28,855	47,527.56	29,953.00	8,164.51	1,080.64	2,427.37	4,183.81	1,718.23
MELROSE	26,919	41,748.48	26,537.89	8,184.01	1,192.59	1,839.67	2,496.06	¹ 1,498.26
GLOUCESTER	25,048	19,954.74	—	—	—	—	—	¹ 19,954.74
LEOMINSTER	24,084	26,226.58	18,700.36	4,307.20	528.65	1,063.79	940.34	686.24
ATTLEBORO	23,665	42,045.76	26,056.64	7,089.46	1,652.80	1,520.06	2,909.78	2,817.02
PEABODY	22,647	11,999.99	—	1,999.99	—	—	—	¹ 10,000.00
NORTH ADAMS	21,475	32,735.39	21,021.65	5,392.09	705.64	1,621.88	2,896.80	1,097.33
WESTFIELD	20,961	28,110.36	—	—	—	—	—	¹ 28,110.36
WOBURN	20,269	34,993.17	22,729.80	4,078.08	840.85	1,600.01	4,231.37	1,513.06
GARDNER	19,617	25,800.09	13,900.09	—	—	—	—	¹ 11,900.00
MARLBOROUGH	15,741	18,418.43	11,732.90	3,382.82	181.39	1,433.11	892.99	795.22
NEWBURYPORT	14,073	25,213.79	18,251.84	3,366.87	230.68	2,056.70	336.58	971.12
39 Cities	3,017,729	\$5,527,212.99	\$3,723,567.49	\$607,653.35	\$56,344.05	\$142,603.16	\$254,300.71	\$742,744.23

¹ Appropriation.

TABLE VII. — Maintenance of Departments — Continued.

9. Recreation.

P.D. 79.

CITIES.	Population of 1950	A TOTAL EXPENSES	B General Administration	C. PARKS AND GARDENS MAINTENANCE			D Golf Courses	E Playgrounds and Gymnasias	F Bathhouses and Beaches	G Celebrations and Entertainments
				By City	Metropolitan Park	State Parks and Reservations				
BOSTON	790,863	\$3,534,800.37	\$290,015.73	\$1,094,453.47	\$803,190.70	-	\$89,674.48	\$721,525.98	\$393,184.37	\$142,755.64
WORCESTER	201,885	411,598.61	25,466.52	244,828.56	-	\$25,822.95	8,471.43	69,331.24	23,957.76	13,720.15
SPRINGFIELD	162,601	510,249.56	27,028.09	229,369.23	-	21,984.98	60,131.21	160,988.56	8,506.49	2,241.00
CAMBRIDGE	120,676	391,423.26	-	77,456.85	109,893.92	-	14,734.03	165,550.06	5,088.30	18,700.10
FALL RIVER	111,759	121,180.22	7,529.51	56,151.96	-	12,239.43	-	42,308.51	-	2,950.81
NEW BEDFORD	109,033	125,192.82	-	85,600.36	-	12,109.89	-	4,709.89	14,368.89	8,403.79
SOMERVILLE	102,254	274,184.14	58,782.73	-	86,007.23	-	-	126,197.44	-	3,196.74
LYNN	99,521	345,005.15	-	97,332.69	95,040.52	-	25,171.52	122,469.42	-	4,991.00
LOWELL	96,523	94,658.75	3,264.52	28,650.52	-	10,738.47	-	49,225.23	1,530.01	1,250.00
QUINCY	83,190	198,537.69	3,008.10	74,351.01	83,091.22	-	-	30,537.47	-	7,549.89
NEWTON	80,996	295,344.57	13,913.53	54,726.80	93,150.36	-	-	131,745.54	-	1,808.34
LAWRENCE	80,427	141,546.33	-	83,855.17	-	9,597.29	-	16,221.88	23,789.37	8,082.62
MEDFORD	66,109	174,356.01	6,071.43	57,003.46	57,415.15	-	-	30,587.63	15,688.12	7,590.22
BROCKTON	62,856	98,386.79	-	19,483.18	-	7,281.38	21,119.80	29,503.50	16,013.31	4,985.62
MALDEN	59,779	162,319.72	7,482.81	58,673.48	51,033.80	-	-	29,555.52	-	15,574.11
HOLYOKE	54,441	102,824.77	6,943.35	32,727.24	-	7,146.50	-	30,653.42	13,227.13	12,127.13
PITTSFIELD	53,055	142,100.04	11,100.00	192,274.10	-	6,232.32	-	31,721.26	-	772.36
CHICOPEE	48,939	53,277.35	-	146,802.68	-	4,703.42	-	-	-	1,771.25
HAVERHILL	47,213	51,756.40	6,754.52	22,574.27	-	5,190.67	-	15,038.25	-	2,198.69
WALTHAM	47,198	91,340.92	-	10,175.91	39,194.98	-	-	40,152.32	185.48	1,632.23
EVERETT	45,789	245,753.38	-	62,761.12	49,923.30	-	-	116,590.43	-	16,478.53
FITCHBURG	42,671	80,635.91	-	22,543.03	-	5,022.22	-	47,637.60	-	5,433.06
SALEM	41,842	148,228.46	2,420.00	69,777.59	-	5,298.52	13,968.90	43,010.71	1,746.10	12,006.64
TAUNTON	40,056	56,643.55	5,011.36	21,611.86	-	4,060.20	-	23,354.81	2,605.32	-
CHELSEA	39,038	93,570.98	5,685.34	17,419.69	28,589.08	3,893.90	-	36,461.52	-	1,521.45
REVERE	36,663	61,335.70	-	3,641.17	29,205.00	-	-	3,000.00	-	25,489.53
NORTHAMPTON	28,998	20,766.49	-	1,413.30	-	2,819.50	-	16,017.99	-	515.70
BEVERLY	28,855	42,399.19	-	12,249.24	-	3,467.18	-	18,514.96	4,717.05	3,450.76
MELROSE	26,919	111,536.32	8,379.33	45,413.44	26,468.14	-	22,968.91	5,041.78	-	3,264.72
GLOUCESTER	25,048	44,864.14	-	16,671.98	-	3,205.14	-	21,554.32	2,104.00	1,328.70
LEOMINSTER	24,084	22,793.06	-	3,941.35	-	2,615.99	-	14,093.63	-	2,142.09
ATTLEBORO	23,665	52,121.21	-	25,448.94	-	2,778.20	-	19,404.61	-	4,489.46
PEABODY	22,647	15,679.21	-	12,210.17	-	2,569.04	-	-	-	900.00
NORTH ADAMS	21,475	16,754.71	8,805.09	-	-	2,375.04	-	5,427.78	-	146.80
WESTFIELD	20,961	35,449.96	-	10,878.19	-	2,219.65	-	21,595.87	-	756.25
WOBURN	20,269	38,628.38	-	2,568.57	16,379.79	-	12,669.92	2,529.92	3,702.19	777.99
GARDNER	19,617	42,106.97	-	10,820.27	-	2,275.51	6,930.46	8,244.22	13,336.51	500.00
MAHLBOROUGH	15,741	17,428.08	-	13,355.00	-	1,685.76	-	1,496.32	420.00	471.00
NEWBURYPORT	14,073	14,231.10	-	8,583.69	-	1,426.09	-	2,641.44	254.88	1,325.00
39 Cities	3,017,729	\$8,481,010.27	\$497,661.96	\$2,827,799.54	\$1,568,583.19	168,759.24	\$275,840.66	\$2,254,641.03	\$544,425.28	\$343,299.37

* Includes stadium.

* Partly estimated.

* Includes playgrounds.

* Includes Youth Commission \$24,989.53.

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TABLE VII. — Maintenance of Departments — Continued.
10. Pensions.

CITIES.	Population of 1950	A TOTAL EXPENSES	B. DEPARTMENTAL					C Water	D Cemetery	E Appropriation paid City Retirement Fund
			Police	Fire	Highways	Schools	All Other			
BOSTON	790,863	\$5,242,665.16	\$992,001.28	\$967,285.01	\$56,800.80	\$504,914.04	\$214,405.55	\$46,185.86	\$7,091.58	\$2,453,981.04
WORCESTER	201,885	768,958.21	227,331.54	232,072.23	78,310.54	21,983.09	118,736.74	27,259.71	6,620.36	56,644.00
SPRINGFIELD	162,601	650,270.57	108,506.34	197,036.28	88,707.33	30,883.85	38,470.08	9,335.69	—	177,331.00
CAMBRIDGE	120,676	715,817.79	143,590.40	146,281.73	176,248.97	17,698.79	67,959.55	41,016.91	3,475.34	119,546.10
FALL RIVER	111,759	404,242.71	92,047.28	70,638.88	26,073.55	19,199.66	12,429.57	6,464.89	982.37	176,406.51
NEW BEDFORD	109,033	455,402.57	93,161.70	68,921.52	17,275.12	23,818.38	20,990.50	3,942.75	1,904.60	225,388.00
SOMERVILLE	102,254	316,650.22	88,366.75	104,547.08	25,295.69	—	55,017.79	8,422.91	—	35,000.00
LYNN	99,521	313,328.92	56,979.46	105,290.07	20,203.04	4,595.13	15,107.13	6,750.14	5,570.95	98,833.00
LOWELL	96,523	345,005.75	89,463.72	52,742.86	47,900.98	15,509.11	55,898.41	23,512.28	6,239.39	53,739.00
QUINCY	83,190	173,571.31	42,976.31	44,443.04	26,773.94	7,589.67	35,277.24	9,522.11	1,014.00	5,975.00
NEWTON	80,996	268,840.86	47,756.22	40,066.68	—	1,361.08	64,814.82	9,842.06	—	105,000.00
LAWRENCE	80,427	208,566.58	49,863.50	73,439.52	3,120.00	3,697.48	3,552.72	3,252.76	—	71,640.60
MEDFORD	66,109	117,121.84	22,672.24	38,823.80	17,402.93	10,725.03	13,678.99	6,480.85	—	7,338.00
BROCKTON	62,856	298,201.51	37,941.04	76,496.10	53,853.13	13,734.75	50,809.89	18,112.50	1,324.24	45,929.86
MALDEN	59,779	179,903.93	42,424.19	27,760.01	36,454.30	—	19,068.05	—	5,110.77	49,086.61
HOLYOKE	54,441	220,521.13	39,465.19	56,333.04	—	8,613.18	39,057.68	23,777.04	—	53,275.00
PITTSFIELD	53,055	86,368.86	28,407.63	17,877.10	—	4,411.13	—	—	—	35,673.00
CHICOPEE	48,939	89,054.37	—	—	—	—	59,344.11	1,938.67	—	27,771.59
HAVERHILL	47,213	134,935.03	26,720.72	53,853.13	4,856.78	4,155.76	4,180.77	2,160.89	—	39,006.98
WALTHAM	47,198	143,612.46	29,312.62	30,639.95	29,434.19	12,120.72	3,517.08	16,962.47	4,405.43	17,220.00
EVERETT	45,789	128,805.44	43,066.98	39,914.82	—	2,826.24	32,966.73	—	3,339.67	6,691.00
FITCHBURG	42,671	122,455.21	26,731.60	37,426.38	25,122.04	4,481.52	3,233.56	7,069.73	3,477.38	14,913.00
SALEM	41,842	125,413.43	29,155.40	33,980.55	17,062.65	5,941.50	3,416.00	6,042.96	—	29,814.37
TAUNTON	40,056	108,043.67	16,461.94	27,044.72	2,042.86	—	1,439.42	—	—	61,054.73
CHELSEA	39,038	150,013.85	46,594.76	72,212.91	3,334.83	8,044.21	3,778.63	3,257.51	—	12,791.00
REVERE	36,663	85,381.92	—	—	—	—	73,054.84	—	—	12,327.08
NORTHAMPTON	28,998	52,604.65	12,059.41	15,483.84	—	—	926.40	—	—	24,135.00
BEVERLY	28,855	74,226.95	11,664.05	26,431.62	5,153.11	4,611.90	283.18	—	—	26,083.09
MELROSE	26,919	60,786.40	12,991.56	12,625.50	—	1,875.00	10,820.60	—	—	22,473.74
GLOUCESTER	25,048	77,509.10	14,668.95	25,121.14	—	2,221.37	8,834.64	—	—	26,663.00
LEOMINSTER	24,084	47,248.58	2,545.00	16,974.69	2,011.23	—	2,149.34	1,173.21	—	22,395.11
ATTLEBORO	23,665	43,892.30	10,946.05	11,298.05	—	1,300.00	4,294.28	—	—	16,053.92
PEABODY	22,647	73,417.69	9,567.70	26,474.88	7,407.17	4,219.12	2,704.03	9,884.09	—	13,160.70
NORTH ADAMS	21,475	31,868.71	10,840.91	5,742.48	—	1,283.32	2,860.00	—	—	11,142.00
WESTFIELD	20,961	43,922.78	8,554.01	13,071.07	1,698.01	—	—	—	—	20,599.69
WOBURN	20,269	20,446.70	1,260.00	5,119.69	—	962.30	3,739.71	—	—	9,365.00
GARDNER	19,617	33,712.54	1,866.67	7,593.63	2,391.66	—	4,192.16	1,789.42	—	15,879.00
MARLBOROUGH	15,741	22,179.46	2,267.52	6,118.75	3,485.07	—	—	—	—	10,308.12
NEWBURYPORT	14,073	19,547.35	—	3,281.35	—	—	—	—	—	16,266.00
39 Cities	3,017,729	\$12,454,516.51	\$2,520,230.64	\$2,790,464.10	\$778,419.92	\$742,777.33	\$1,051,010.19	\$294,157.41	\$50,556.08	\$4,226,900.84

¹ Includes \$15,511.90 other public service enterprises.

² Laborers' pensions, except water works.

³ Includes \$35,579.15 public works.

⁴ Includes \$16,859.92 electric light and gas.

⁵ Detail not furnished.

⁶ Includes \$27,160.55 public works.

⁷ Includes \$326.40 public works.

⁸ Public works.

⁹ Includes \$767.90 public works.

¹⁰ Includes \$7,295.44 electric light.

¹¹ Includes \$2,978.18 public works.

TABLE VII. — *Maintenance of Departments* — Concluded.11. *Unclassified.*

P.D. 79.

CITIES.	Population of 1950	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E Rent for Military Organizations	F Care of Veterans' Graves	G Blanket Insurance	H Metropolitan Transit Authority	I All Other
BOSTON	790,863	\$11,859,256.84	\$451,691.41	\$37,651.66	\$9,406.57	—	\$15,617.99	—	\$10,561,736.10	\$783,153.11
WORCESTER	201,885	158,129.29	25,150.76	—	5,427.27	\$12,818.31	3,931.20	—	—	110,801.75
SPRINGFIELD	162,601	145,377.80	21,965.04	4,950.00	2,560.13	7,931.12	987.50	\$4,828.40	—	102,155.61
CAMBRIDGE	120,676	1,419,340.14	14,059.72	4,716.54	9,810.43	3,125.00	1,417.95	—	1,363,320.08	22,890.42
FALL RIVER	111,759	76,412.83	15,243.25	—	2,724.22	7,052.00	254.00	23,400.00	—	27,739.36
NEW BEDFORD	109,033	35,820.99	7,955.68	—	2,083.65	5,041.92	1,980.48	9,589.61	—	9,169.65
SOMERVILLE	102,254	894,891.42	24,759.21	6,389.66	4,910.76	3,646.00	—	—	820,951.43	34,234.36
LYNN	99,521	70,467.36	8,229.39	2,397.12	3,649.61	—	—	37,082.54	—	19,108.70
LOWELL	96,523	136,431.08	11,988.71	—	2,031.90	—	—	—	—	122,410.47
QUINCY	83,190	47,913.28	7,706.52	2,884.74	2,411.83	6,451.40	682.00	241.03	—	27,535.76
NEWTON	80,996	463,823.90	4,558.13	—	900.00	—	75.00	13,263.02	129,825.93	315,201.82
LAWRENCE	80,427	63,618.16	12,874.62	1,636.75	3,956.84	100.00	—	16,823.66	—	28,226.29
MEDFORD	66,109	599,507.81	11,468.43	2,403.25	1,322.13	4,315.22	—	43,111.49	527,095.97	9,791.32
BROCKTON	62,856	45,360.14	9,731.90	299.80	3,071.26	1,888.50	2,500.00	—	—	27,868.68
MALDEN	59,779	591,810.30	5,205.92	—	4,401.45	5,250.00	—	19,571.03	552,572.30	4,809.60
HOLYOKE	54,441	139,309.98	7,971.89	2,057.40	1,247.50	300.00	—	15,518.84	—	112,214.35
PITTSFIELD	53,055	187,105.16	1,318.07	2,964.76	1,299.81	3,350.00	500.00	37,224.63	—	140,447.89
CHICOPEE	48,939	36,437.31	10,838.86	995.00	2,073.00	2,270.00	—	—	—	20,260.45
HAVERHILL	47,213	73,770.26	7,256.74	990.45	1,256.25	4,665.61	2,644.75	23,552.96	—	33,403.50
WALTHAM	47,198	54,894.89	1,717.50	2,929.39	1,140.13	2,212.96	—	15,024.59	—	31,870.32
EVERETT	45,789	455,184.70	15,685.43	—	2,150.00	6,675.00	—	44,538.85	381,948.13	4,187.29
FITCHBURG	42,671	31,210.97	17,436.53	1,967.41	787.23	6,424.97	417.25	—	—	4,177.58
SALEM	41,842	60,704.12	9,366.43	—	2,394.44	2,975.00	575.38	13,092.25	—	32,300.62
TAUNTON	40,056	38,363.91	6,927.17	—	1,204.62	3,300.00	—	15,501.09	—	11,431.03
CHELSEA	39,038	406,615.39	21,934.30	—	2,623.07	3,220.00	360.77	14,845.19	330,831.42	32,800.64
REVERE	36,663	467,839.19	8,953.87	—	1,389.49	3,698.14	—	40,858.91	268,280.71	144,658.07
NORTHAMPTON	28,998	7,379.92	1,471.71	1,200.20	799.75	—	—	—	—	3,908.26
BEVERLY	28,855	35,453.43	1,438.85	752.60	2,203.54	4,276.00	—	—	—	26,782.44
MELROSE	26,919	65,756.81	4,920.58	386.73	1,085.00	2,793.70	—	19,349.03	—	37,221.77
GLOUCESTER	25,048	39,127.35	9,503.61	822.90	1,397.76	1,880.63	250.00	—	—	20,741.68
LEOMINSTER	24,084	36,037.11	2,464.18	496.69	837.80	4,000.00	170.90	23,505.18	—	4,472.36
ATTLEBORO	23,665	56,322.93	3,979.46	1,072.22	1,000.00	1,644.00	—	11,312.98	—	37,314.27
PEARODY	22,647	59,089.68	1,021.95	—	1,996.40	772.96	—	22,483.84	—	32,814.53
NORTH ADAMS	21,475	15,128.61	1,748.00	1,183.75	468.69	—	—	1,561.92	—	10,166.25
WESTFIELD	20,961	11,574.89	20.00	1,326.30	676.00	1,200.00	275.00	—	—	8,077.59
WOBURN	20,269	29,673.30	7,136.45	—	1,132.11	1,033.30	—	7,919.24	—	12,452.20
GARDNER	19,617	27,890.12	1,812.14	485.00	400.00	1,747.40	300.00	14,637.42	—	8,508.16
MARLBOROUGH	15,741	21,007.72	2,170.35	502.50	653.50	3,180.00	100.00	4,104.23	—	10,297.14
NEWBURYPORT	14,073	9,462.26	—	370.00	1,249.98	—	100.00	3,949.12	—	3,793.16
39 Cities	3,017,729	\$18,973,501.35	\$779,682.76	\$83,832.82	\$90,134.12	\$119,239.14	\$33,140.17	\$501,511.82	\$14,936,562.07	\$2,429,398.45

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TABLE VIII. — Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Population of 1950	A. PUBLIC SERVICE ENTERPRISES								B C	
		TOTAL EXPENSES	ELECTRIC LIGHT	WATER		ALL OTHER				Cemeteries	Trust Funds
			Maintenance and Operation	Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves	Miscellaneous		
BOSTON	790,863	\$5,767,442.60	-	\$2,271,233.27	\$1,719,906.76	\$50,486.32	-	-	\$1,725,816.25	\$268,624.20	\$444,485.91
WORCESTER	201,885	471,654.68	-	437,187.79	-	-	-	-	\$34,466.89	104,375.94	8,006.80
SPRINGFIELD	162,601	671,872.06	-	671,872.06	-	-	-	-	-	-	13,966.53
CAMBRIDGE	120,676	553,836.43	-	553,836.43	-	-	-	-	-	83,017.99	3,301.24
FALL RIVER	111,759	372,758.66	-	371,058.66	-	-	-	\$1,700.00	-	64,644.24	5,527.78
NEW BEDFORD	109,033	530,226.76	-	457,484.68	-	-	-	2,714.56	\$70,027.52	107,078.80	4,851.16
SOMERVILLE	102,254	313,633.05	-	150,252.25	163,380.80	-	-	-	-	939.47	7,957.58
LYNN	99,521	374,644.08	-	374,644.08	-	-	-	-	-	156,672.18	3,589.61
LOWELL	96,523	445,308.18	-	445,308.18	-	-	-	-	-	61,954.97	4,145.11
QUINCY	83,190	279,945.34	-	188,447.50	91,497.84	-	-	-	-	87,190.02	4,281.12
NEWTON	80,996	420,582.58	-	405,228.30	15,354.28	-	-	-	-	-	7,683.48
LAWRENCE	80,427	327,369.56	-	315,952.02	-	-	-	-	\$11,417.54	43,679.31	4,773.23
MEDFORD	66,109	152,436.09	-	96,563.53	55,872.56	-	-	-	-	82,881.68	2,284.42
BROCKTON	62,856	230,944.11	-	230,944.11	-	-	-	-	-	41,534.89	2,917.53
MALDEN	59,779	163,431.62	-	94,386.94	69,044.68	-	-	-	-	74,043.25	2,222.09
HOLYOKE	54,441	2,021,964.65	\$1,818,053.53	203,911.12	-	-	-	-	-	-	2,697.00
PITTSFIELD	53,055	242,697.19	-	155,643.18	-	-	-	-	\$87,054.01	-	1,039.38
CHICOPEE	48,939	1,028,758.18	805,577.05	223,181.13	-	-	-	-	-	13,424.81	3,537.68
HAVERHILL	47,213	201,464.55	-	201,409.26	-	-	\$55.29	-	-	2,200.00	3,989.38
WALTHAM	47,198	143,408.29	-	133,951.49	9,456.80	-	-	-	-	39,210.52	3,320.24
EVERETT	45,789	212,985.86	-	92,198.34	120,787.52	-	-	-	-	68,755.26	564.23
FITCHBURG	42,671	156,639.35	-	148,564.27	-	-	-	-	\$8,075.08	55,358.73	1,940.47
SALEM	41,842	238,277.13	-	235,930.83	-	-	2,346.30	-	-	53,183.82	3,565.80
TAUNTON	40,056	1,197,626.19	1,031,629.24	165,996.95	-	-	-	-	-	35,245.04	3,626.56
CHELSEA	39,038	131,186.47	-	74,673.31	56,513.16	-	-	-	-	1,321.43	3,555.67
REVERE	36,663	100,876.80	-	58,333.52	42,543.28	-	-	-	-	-	938.95
NORTHAMPTON	28,998	151,015.34	-	73,994.23	-	-	-	-	\$77,021.11	19,244.68	833.00
BEVERLY	28,555	101,356.42	-	89,623.87	-	-	-	-	\$11,732.55	30,535.04	193.60
MELROSE	26,919	78,831.52	-	53,400.52	25,431.00	-	-	-	-	41,021.07	906.72
GLOUCESTER	25,048	144,584.47	-	144,584.47	-	-	-	-	-	2,303.29	809.94
LEOMINSTER	24,084	68,363.92	-	68,363.92	-	-	-	-	-	21,713.75	1,396.72
ATTLEBORO	23,665	79,503.26	-	79,503.26	-	-	-	-	-	-	1,290.66
PEABODY	22,647	576,640.97	460,278.38	113,834.84	-	-	2,536.75	-	-	17,166.84	2,060.29
NORTH ADAMS	21,475	51,567.73	-	49,327.87	-	-	2,201.37	-	\$38.49	30,348.33	663.87
WESTFIELD	20,961	826,953.01	\$750,342.22	57,394.04	-	-	-	-	\$19,216.75	740.54	1,570.63
WOBURN	20,269	73,209.07	-	73,209.07	-	-	-	-	-	20,176.97	125.87
GARDNER	19,617	77,070.84	-	77,070.84	-	-	-	-	-	12,381.01	571.23
MARLBOROUGH	15,741	70,943.30	-	70,943.30	-	-	-	-	-	12,643.95	2,084.64
NEWBURYPORT	14,073	89,122.61	-	72,773.61	-	-	-	-	\$16,349.00	1,585.52	1,063.35
39 Cities	3,017,729	\$19,141,141.92	\$4,865,880.42	\$9,782,217.04	\$2,369,788.68	\$50,486.32	\$7,139.71	\$4,414.56	\$2,061,215.19	\$1,655,197.54	\$562,339.47

1 Includes Printing Department \$844,459.60; Sumner Traffic Tunnel, \$479,865.23; Ferries, \$356,927.47; Publication of City Record, \$44,563.95.

2 Municipal Airport.

3 Includes \$607,774.12 for gas.

4 Academy of Music.

5 Includes gas, amount not specified.

6 Clam Chlorination Plant.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A TOTAL EXPENSES	B. DEPARTMENTAL					
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	Veterans' Services
BOSTON	\$127,188,038.52	\$3,541,286.13	\$18,528,444.89	\$10,154,873.46	\$4,322,212.98	\$35,726,274.55	\$1,160,271.79
WORCESTER	20,995,638.44	782,304.04	2,736,298.99	1,476,845.95	870,938.69	7,021,671.19	431,628.15
SPRINGFIELD	18,057,026.37	719,982.18	2,884,748.41	1,841,883.75	901,760.13	4,072,839.99	266,150.38
CAMBRIDGE	14,044,425.75	671,037.92	1,703,384.13	1,233,888.61	465,734.51	3,905,468.29	171,763.87
FALL RIVER	10,075,486.55	280,947.35	1,591,269.60	463,100.61	698,509.43	3,369,518.48	225,313.40
NEW BEDFORD	10,269,029.61	411,854.01	1,428,035.67	711,983.58	312,675.09	3,454,968.66	159,497.15
SOMERVILLE	10,047,441.44	403,007.97	1,432,237.74	852,626.24	290,271.05	2,413,036.20	141,170.88
LYNN	11,198,732.18	327,462.37	1,665,254.55	845,465.95	378,745.31	3,686,268.45	197,545.67
LOWELL	10,243,199.84	403,903.03	1,464,226.59	574,490.23	404,430.78	3,834,181.80	196,156.05
QUINCY	9,279,755.20	310,728.25	1,257,486.84	778,215.26	476,238.00	3,021,742.11	125,650.65
NEWTON	9,093,303.63	393,828.48	1,251,314.12	802,504.24	757,369.61	1,097,211.91	41,099.54
LAWRENCE	6,934,810.37	252,113.88	1,195,930.78	633,405.43	387,616.65	1,839,394.45	116,071.53
MEDFORD	6,818,411.45	306,120.76	972,795.25	485,020.04	371,777.86	1,415,365.79	45,389.44
BROCKTON	6,939,557.33	276,923.69	838,905.22	604,523.01	277,206.01	2,606,018.44	137,657.51
MALDEN	6,155,449.48	206,226.05	898,099.19	450,458.73	301,877.31	1,434,580.26	107,925.61
HOLYOKE	7,020,610.22	247,471.18	818,684.15	382,550.58	268,075.06	1,314,228.39	103,961.50
PITTSFIELD	5,160,089.57	220,975.59	567,539.05	356,075.19	342,534.53	1,282,034.19	88,564.75
CHICOPEE	4,182,520.01	214,268.48	523,436.31	207,058.62	205,971.40	658,578.84	104,860.76
HAVERHILL	5,086,782.45	161,407.36	499,133.02	235,379.89	204,179.72	2,342,068.04	58,842.18
WALTHAM	4,093,113.20	196,564.28	588,092.34	389,307.52	272,690.06	932,913.43	57,440.81
EVERETT	5,938,239.30	272,216.74	918,452.07	367,503.56	364,473.99	1,270,175.72	60,660.46
FITCHBURG	4,674,127.99	177,176.89	581,021.78	229,371.77	342,296.56	1,866,279.48	44,123.44
SALEM	4,304,747.44	174,318.16	626,644.18	301,949.45	244,661.30	1,055,456.48	138,822.69
TAUNTON	4,416,851.21	134,478.01	442,370.40	192,371.15	156,474.05	1,012,118.77	84,764.19
CHELSEA	4,429,657.86	199,689.74	680,406.62	229,719.65	213,214.32	1,163,461.17	85,390.63
REVERE	3,709,066.85	133,742.92	568,206.62	178,002.99	155,333.35	721,199.10	41,263.32
NORTHAMPTON	1,964,654.35	96,728.12	270,074.74	95,415.37	165,955.53	341,173.78	29,938.79
BEVERLY	2,729,759.31	110,414.31	468,465.23	173,635.43	204,822.42	545,369.95	48,119.54
MELROSE	2,406,090.21	118,798.88	348,876.50	191,307.68	118,473.75	422,375.12	20,521.65
GLOUCESTER	3,065,802.00	137,915.39	372,912.91	146,681.71	230,748.40	987,205.72	78,358.82
LEOMINSTER	2,105,198.09	77,613.86	222,865.75	131,982.93	216,088.99	606,027.93	32,166.63
ATTLEBORO	2,222,896.91	99,891.41	350,301.69	86,221.51	169,575.04	571,987.05	41,839.97
PEABODY	2,900,261.66	104,830.91	302,465.28	151,361.00	75,246.51	788,043.46	41,702.72
NORTH ADAMS	2,099,116.50	94,945.57	203,338.06	105,769.11	169,353.21	720,863.25	58,325.20
WESTFIELD	2,495,475.37	82,347.98	269,516.18	73,810.00	131,256.53	287,609.16	11,060.68
WOBURN	1,631,478.96	94,394.81	143,591.89	91,766.15	108,162.83	368,684.23	25,160.42
GARDNER	1,450,646.09	79,098.88	209,339.43	106,102.50	114,689.83	270,467.40	37,091.66
MARLBOROUGH	1,261,038.99	61,902.01	146,548.08	69,464.14	123,351.61	343,074.77	24,981.66
NEWBURYPORT	1,346,284.42	50,663.42	116,183.81	68,855.47	79,537.62	480,915.93	35,556.36
39 Cities	\$358,034,815.12	\$12,709,581.01	\$50,086,898.06	\$26,470,948.46	\$15,894,530.02	\$99,250,851.94	\$4,877,110.45

TABLE IX. — *Summary of Maintenance* — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded.					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified	Public Service Enterprises	Cemeteries	Trust Funds
BOSTON	\$24,084,323.82	\$2,553,075.82	\$3,534,800.37	\$5,242,665.16	\$11,859,256.84	\$5,767,442.60	\$268,624.20	\$444,485.91
WORCESTER	5,450,494.06	302,733.84	411,598.61	768,958.21	158,129.29	471,654.68	104,375.94	8,006.80
SPRINGFIELD	5,055,861.96	322,063.05	510,249.56	650,270.57	145,377.80	671,872.06	—	13,966.53
CAMBRIDGE	2,613,603.85	112,807.72	391,423.26	715,817.79	1,419,340.14	553,836.43	83,017.99	3,301.24
FALL RIVER	2,333,859.42	68,201.82	121,180.22	404,242.71	76,412.83	372,758.66	64,644.24	5,527.78
NEW BEDFORD	2,404,046.55	127,395.80	125,192.82	455,402.57	35,820.99	530,226.76	107,078.80	4,851.16
SOMERVILLE	2,562,000.95	144,834.53	274,184.14	316,650.22	894,891.42	313,633.05	939.47	7,957.58
LYNN	2,677,437.10	156,845.48	345,005.15	313,328.92	70,467.36	374,644.08	156,672.18	3,589.61
LOWELL	2,212,838.72	65,468.80	94,658.75	345,005.75	136,431.08	445,308.18	61,954.97	4,145.11
QUINCY	2,367,940.57	150,314.76	198,537.69	173,571.31	47,913.28	279,945.34	87,190.02	4,281.12
NEWTON	3,122,405.53	171,294.81	295,344.57	268,840.86	463,823.90	420,582.58	—	7,683.48
LAWRENCE	1,642,585.30	78,139.18	141,546.33	208,566.58	63,618.16	327,369.56	43,679.31	4,773.23
MEDFORD	2,010,646.12	82,708.34	174,356.01	117,121.84	599,507.81	152,436.09	82,881.68	2,284.42
BROCKTON	1,392,181.69	88,796.79	98,386.79	298,201.51	45,360.14	230,944.11	41,534.89	2,917.53
MALDEN	1,517,671.69	64,879.73	162,319.72	179,903.93	591,810.30	163,431.62	74,043.25	2,222.09
HOLYOKE	1,326,911.33	71,410.50	102,824.77	220,521.13	139,309.98	2,021,964.65	—	2,697.00
PITTSFIELD	1,556,895.64	86,160.00	142,100.04	86,368.86	187,105.16	242,697.19	—	1,039.38
CHICOPEE	999,164.63	44,691.27	53,277.35	89,054.37	36,437.31	1,028,758.18	13,424.81	3,537.68
HAYVERHILL	1,061,609.51	56,047.11	51,756.40	134,935.03	73,770.26	1,201,464.55	2,200.00	3,989.38
WALTHAM	1,117,551.48	62,765.96	91,340.92	143,612.46	54,804.89	143,408.29	39,210.52	3,320.24
EVERETT	1,495,084.62	77,623.27	245,753.38	128,805.44	455,184.70	212,985.86	68,755.26	564.23
FITCHBURG	920,737.64	64,879.79	80,635.91	122,455.21	31,210.97	156,639.35	55,358.73	1,940.47
SALEM	1,079,035.94	54,486.48	148,228.46	125,413.43	60,704.12	238,277.13	53,183.82	3,565.80
TAUNTON	914,348.26	40,377.46	56,643.55	108,043.67	38,363.91	1,197,626.19	35,245.04	3,626.56
CHELSEA	1,018,908.94	52,603.00	93,570.98	150,013.85	406,615.39	131,186.47	1,321.43	3,555.67
REVERE	1,099,203.15	15,742.84	61,335.70	85,381.92	467,839.19	100,876.80	—	938.95
NORTHAMPTON	657,433.44	56,090.50	20,766.49	52,604.65	7,379.92	151,015.34	19,244.68	833.00
BEVERLY	847,240.24	47,527.56	42,399.19	74,226.95	35,453.43	101,356.42	30,535.04	193.60
MELROSE	785,149.30	41,748.48	111,536.32	60,786.40	65,756.81	78,831.52	41,021.07	906.72
GLOUCESTER	782,826.02	19,954.74	44,864.14	77,509.10	39,127.35	144,584.47	2,303.29	809.94
LEOMINSTER	594,672.28	26,226.58	22,793.06	47,248.58	36,037.11	68,363.92	21,713.75	1,396.72
ATTLEBORO	627,904.12	42,045.76	52,121.21	43,892.30	56,322.93	79,503.26	—	1,290.66
PEABODY	680,548.11	11,999.99	15,679.21	73,417.69	59,089.68	576,649.97	17,166.84	2,060.29
NORTH ADAMS	567,454.75	32,735.39	16,754.71	31,868.71	51,128.61	51,567.73	30,348.33	663.87
WESTFIELD	691,552.67	28,110.36	35,449.96	43,922.78	11,574.89	826,953.01	740.54	1,570.63
WOBURN	582,465.17	34,993.17	38,628.38	20,446.70	29,673.30	73,209.07	20,176.97	125.87
GARDNER	414,323.59	25,800.09	42,106.97	33,712.54	27,890.12	77,070.84	12,381.01	571.23
MARLBOROUGH	327,011.14	18,418.43	17,428.08	22,179.46	21,007.72	70,943.30	12,643.95	2,084.64
NEWBURYPORT	354,045.83	25,213.79	14,231.10	19,547.35	9,462.26	89,122.61	1,585.52	1,063.35
39 Cities	\$81,949,975.13	\$5,527,212.99	\$8,481,010.27	\$12,454,516.51	\$18,973,501.35	\$19,141,141.92	\$1,655,197.54	\$562,339.47

TABLE X. — Interest Payments.

P.D. 79.

CITIES.	A	B	C	D	E	F. METROPOLITAN ASSESSMENTS			G	H
	TOTAL EXPENSES	Temporary Loans (including Revenue Loans)	General Loans	Public Service Enterprise Loans	Cemetery Loans	Sewer	Park	Water	County Hospital Assessments	All Other
BOSTON	\$4,502,038.59	\$276,806.11	\$936,618.45	\$3,057,730.21	—	\$20,587.24	\$16,284.61	—	—	\$194,011.97
WORCESTER	137,169.19	21,355.44	93,238.75	22,575.00	—	—	—	—	—	—
SPRINGFIELD	303,583.34	24,806.81	141,072.78	137,703.75	—	—	—	—	—	—
CAMBRIDGE	89,449.55	13,224.52	52,966.35	7,302.50	—	9,974.23	5,981.95	—	—	—
FALL RIVER	71,077.22	11,364.58	56,678.75	3,033.89	—	—	—	—	—	—
NEW BEDFORD	83,723.61	8,974.29	56,585.57	18,163.75	—	—	—	—	—	—
SOMERVILLE	87,338.00	22,803.08	55,272.28	1,482.50	—	6,499.23	1,012.58	—	\$268.33	—
LYNN	139,458.95	23,564.53	111,670.00	2,977.50	—	—	1,246.92	—	—	—
LOWELL	71,242.70	22,092.20	36,890.95	9,886.11	—	—	—	—	—	2,373.44
QUINCY	78,917.26	12,546.92	57,040.07	—	—	7,469.81	1,196.45	—	—	664.01
NEWTON	140,285.55	9,399.86	116,259.44	3,761.25	—	9,364.37	1,500.63	—	—	—
LAWRENCE	53,708.22	11,723.74	37,619.48	4,365.00	—	—	—	—	—	—
MEDFORD	47,346.09	9,511.15	29,199.77	2,907.50	\$250.00	4,587.69	714.98	—	175.00	—
BROCKTON	39,639.47	14,208.57	16,165.90	9,265.00	—	—	—	—	—	—
MALDEN	40,219.13	8,759.23	26,580.70	—	—	4,079.85	636.02	—	163.33	—
HOLYOKE	43,739.88	6,328.50	22,608.60	14,802.78	—	—	—	—	—	—
PITTSFIELD	84,724.80	4,604.15	30,764.00	49,356.65	—	—	—	—	—	—
CHICOPEE	33,291.88	—	7,917.92	24,213.19	—	—	—	—	—	1,160.77
HAVERHILL	30,413.00	12,342.67	10,096.58	7,973.75	—	—	—	—	—	—
WALTHAM	41,460.24	4,525.19	29,188.05	3,916.67	—	3,195.88	511.95	—	122.50	—
EVERETT	24,073.58	7,347.85	10,706.04	467.50	—	4,667.58	727.11	—	157.50	—
FITCHBURG	49,510.70	6,839.45	38,997.50	3,673.75	—	—	—	—	—	—
SALEM	28,549.45	7,800.98	17,256.25	3,492.22	—	—	—	—	—	—
TAUNTON	9,795.47	2,716.05	6,389.42	690.00	—	—	—	—	—	—
CHELSEA	58,400.93	11,480.38	42,765.75	1,312.50	—	2,459.32	382.98	—	—	—
REVERE	36,210.17	7,296.00	24,847.09	1,495.00	—	2,225.37	346.71	—	—	—
NORTHAMPTON	7,700.23	1,490.23	5,358.75	851.25	—	—	—	—	—	—
BEVERLY	28,831.51	5,489.70	22,254.31	1,087.50	—	—	—	—	—	—
MELROSE	3,789.12	1,105.29	—	—	—	2,322.38	361.45	—	—	—
GLOUCESTER	42,130.78	7,117.66	28,835.62	6,177.50	—	—	—	—	—	—
LEOMINSTER	19,275.59	3,046.86	9,500.00	6,497.50	—	—	—	—	—	—
ATTLEBORO	7,867.56	1,469.28	4,660.78	1,737.50	—	—	—	—	231.23	—
PEABODY	26,873.54	4,195.84	2,655.62	19,522.08	—	—	—	—	—	—
NORTH ADAMS	6,098.28	1,529.53	4,568.75	—	—	—	—	—	—	—
WESTFIELD	2,743.75	—	732.50	2,011.25	—	—	—	—	—	—
WOBURN	7,477.93	1,977.56	2,645.00	1,357.50	—	1,255.34	195.86	—	46.67	—
GARDNER	10,359.00	—	10,017.50	341.50	—	—	—	—	—	—
MAHLBOROUGH	7,139.33	1,612.58	4,984.25	542.50	—	—	—	—	—	—
NEWBURYPORT	6,353.50	488.50	4,560.00	1,305.00	—	—	—	—	—	—
39 Cities	\$6,501,507.09	\$591,945.28	\$2,166,169.52	\$3,433,979.05	\$250.00	\$78,688.29	\$31,100.20	—	\$1,164.56	\$198,210.19

* Includes \$25,420.27 paid from Veterans' Housing Debt Redemption Fund.

* Includes \$3,620.27 paid from Veterans' Housing Debt Redemption Fund.

* Includes \$21,800. paid from Veterans' Housing Debt Redemption Fund.

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DIVISION D

INDEBTEDNESS

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1949.*

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Cemetery Loans	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
BOSTON	\$160,280,450.45	\$60,501,000.00	—	\$89,590,500.00	—	\$10,000,000.00	—	\$188,950.45
WORCESTER	13,418,847.64	9,741,000.00	—	2,364,000.00	—	—	—	1,313,847.64
SPRINGFIELD	15,393,925.57	9,858,000.00	—	3,360,000.00	—	1,500,000.00	—	675,925.57
CAMBRIDGE	3,917,259.52	2,340,000.00	\$25,000.00	172,000.00	—	—	\$1,380,259.52	—
FALL RIVER	2,443,000.00	2,242,000.00	—	201,000.00	—	—	—	—
NEW BEDFORD	3,081,423.88	2,034,000.00	26,734.93	652,000.00	—	—	—	368,688.95
SOMERVILLE	4,248,109.59	3,190,000.00	—	75,000.00	—	900,000.00	—	83,109.59
LYNN	7,504,000.00	5,829,000.00	—	175,000.00	—	1,500,000.00	—	—
LOWELL	3,252,000.00	2,478,000.00	—	474,000.00	—	300,000.00	—	—
QUINCY	3,877,000.00	3,877,000.00	—	—	—	—	—	—
NEWTON	8,278,183.22	7,665,000.00	—	220,000.00	—	—	—	393,183.22
LAWRENCE	2,482,576.77	1,792,000.00	—	210,000.00	—	250,000.00	\$6,000.00	224,576.77
MEDFORD	2,510,000.00	2,324,000.00	—	171,000.00	\$15,000.00	—	—	—
BROCKTON	1,630,000.00	1,246,000.00	—	384,000.00	—	—	—	—
MALDEN	1,972,000.00	1,672,000.00	—	—	—	300,000.00	—	—
HOLYOKE	2,823,873.94	1,340,873.94	—	1,483,000.00	—	—	—	—
PITTSFIELD	4,964,000.00	1,705,000.00	—	3,259,000.00	—	—	—	—
CHICOPEE	2,477,500.00	392,000.00	—	2,085,500.00	—	—	—	—
HAVERHILL	1,824,000.00	938,000.00	—	386,000.00	—	500,000.00	—	—
WALTHAM	1,794,000.00	1,556,000.00	—	238,000.00	—	—	—	—
EVERETT	1,214,000.00	1,193,000.00	—	21,000.00	—	—	—	—
FITCHBURG	3,062,500.00	2,280,000.00	—	346,000.00	—	400,000.00	\$37,500.00	—
SALEM	1,691,000.00	1,312,000.00	—	379,000.00	—	—	—	—
TAUNTON	1,343,000.00	1,314,000.00	—	29,000.00	—	—	—	—
CHELSEA	2,444,543.83	1,751,000.00	—	67,000.00	—	500,000.00	—	126,543.83
REVERE	1,994,486.83	1,678,500.00	—	104,000.00	—	200,000.00	—	11,986.83
NORTHAMPTON	342,000.00	291,000.00	—	51,000.00	—	—	—	—
BEVERLY	1,729,000.00	1,281,000.00	—	130,000.00	—	300,000.00	\$18,000.00	—
MELROSE	5,308.03	—	—	—	—	—	—	5,308.03
GLOUCESTER	2,659,000.00	1,797,000.00	—	262,000.00	—	600,000.00	—	—
LEOMINSTER	666,000.00	414,000.00	—	252,000.00	—	—	—	—
ATTLEBORO	1,067,500.00	652,500.00	—	415,000.00	—	—	—	—
PEABODY	2,067,592.82	794,000.00	—	1,264,000.00	—	—	—	9,592.82
NORTH ADAMS	455,000.00	402,000.00	—	53,000.00	—	—	—	—
WESTFIELD	227,000.00	31,000.00	—	196,000.00	—	—	—	—
WOBURN	114,000.00	82,000.00	—	32,000.00	—	—	—	—
GARDNER	495,000.00	432,000.00	—	63,000.00	—	—	—	—
MARLBOROUGH	372,000.00	349,000.00	—	23,000.00	—	—	—	—
NEWBURYPORT	244,000.00	191,000.00	—	53,000.00	—	—	—	—
39 Cities	\$270,366,082.09	\$138,965,873.94	\$51,734.93	\$109,240,000.00	\$15,000.00	\$17,250,000.00	\$1,441,759.52	\$3,401,713.70

¹ Anticipation serial general debt.² Anticipation State and Federal grants for airport.³ Anticipation highway reimbursement from State and County.

TABLE XII. — *Relation of Indebtedness to Valuation — 1949.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of January 1, 1949, together with the supplemental assessment of December, 1949, and the valuation of motor vehicles for the year 1949.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt, and also temporary debt. If the amount of loans in anticipation of revenue, in anticipation of State and Federal grants for airport, in anticipation of highway reimbursement from State and County, and outstanding warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII. Loans outstanding in anticipation of serial debt are considered as funded or fixed debt.

The sinking funds in Boston were increased in 1949 by the amount of bonds of the Boston Metropolitan District paid to the sinking fund upon the transfer of the subways and tunnels of the Boston Transit Department to the Metropolitan Transit Authority. These bonds amounted to \$39,921,773.78 on December 31, 1949, as shown in the statement of the Board of Commissioners of Sinking Funds of Boston.

CITIES.	Popu- lation of 1950	Percent- age of Net Debt of Valu- ation	Valuation of 1949 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 PEABODY	22,647	7.5	\$27,499,647	\$2,058,000.00	—	\$2,058,000.00
2 CHICOPEE	48,939	4.8	51,298,372	2,477,500.00	—	2,477,500.00
3 PITTSFIELD	53,055	4.8	103,079,647	4,964,000.00	—	4,964,000.00
4 BOSTON	790,863	4.5	1,663,707,261	150,091,500.00	\$75,494,064.07	74,597,435.93
5 SPRINGFIELD	162,601	4.4	300,272,020	13,218,000.00	—	13,218,000.00
6 GLOUCESTER	25,048	4.3	47,998,421	2,059,000.00	—	2,059,000.00
7 FITCHBURG	42,671	4.2	63,075,669	2,626,000.00	—	2,626,000.00
8 LYNN	99,521	4.2	144,667,957	6,004,000.00	—	6,004,000.00
9 REVERE	36,663	3.8	46,657,838	1,782,500.00	—	1,782,500.00
10 NEWTON	80,996	3.7	211,015,202	7,885,000.00	—	7,885,000.00
11 WORCESTER	201,885	3.7	324,323,797	12,105,000.00	—	12,105,000.00
12 HOLYOKE	54,441	3.4	82,984,780	2,823,873.94	10,000.00	2,813,873.94
13 TAUNTON	40,056	3.3	41,113,449	1,343,000.00	—	1,343,000.00
14 BEVERLY	28,855	3.2	44,621,289	1,411,000.00	—	1,411,000.00
15 ATTLEBORO	23,665	2.9	36,834,355	1,067,500.00	—	1,067,500.00
16 SALEM	41,842	2.8	60,930,885	1,691,000.00	—	1,691,000.00
17 WALTHAM	47,198	2.6	67,899,013	1,794,000.00	—	1,794,000.00
18 MEDFORD	66,109	2.6	95,663,523	2,510,000.00	—	2,510,000.00
19 LOWELL	96,523	2.6	113,635,737	2,952,000.00	—	2,952,000.00
20 QUINCY	83,190	2.5	154,636,749	3,877,000.00	—	3,877,000.00
21 CHELSEA	39,038	2.5	46,617,735	1,818,000.00	658,506.75	1,159,493.25
22 SOMERVILLE	102,254	2.3	139,300,975	3,265,000.00	—	3,265,000.00
23 LEOMINSTER	24,084	2.3	28,958,359	666,000.00	—	666,000.00
24 HAVERHILL	47,213	2.1	61,988,331	1,324,000.00	—	1,324,000.00
25 LAWRENCE	80,427	2.1	95,267,994	2,002,000.00	—	2,002,000.00
26 MARLBOROUGH	15,741	2.1	17,809,901	372,000.00	—	372,000.00
27 MALDEN	59,779	2.0	83,573,020	1,672,000.00	—	1,672,000.00
28 BROCKTON	62,856	1.9	84,930,085	1,630,000.00	—	1,630,000.00
29 GARDNER	19,617	1.9	25,822,760	495,000.00	—	495,000.00
30 NORTH ADAMS	21,475	1.9	24,055,157	455,000.00	—	455,000.00
31 CAMBRIDGE	120,676	1.8	214,507,751	3,917,259.52	79,000.00	3,838,259.52
32 FALL RIVER	111,759	1.7	131,109,900	2,443,000.00	156,000.00	2,287,000.00
33 NEWBURYPORT	14,073	1.7	14,685,183	244,000.00	—	244,000.00
34 NEW BEDFORD	109,033	1.5	125,819,259	2,712,734.93	877,000.00	1,835,734.93
35 EVERETT	45,789	1.2	99,218,920	1,214,000.00	—	1,214,000.00
36 NORTHAMPTON	28,998	1.1	32,322,581	342,000.00	—	342,000.00
37 WESTFIELD	20,961	0.9	26,364,461	227,000.00	—	227,000.00
38 WOBURN	20,269	0.4	25,925,842	114,000.00	—	114,000.00
39 MELROSE	26,919	—	45,985,387	—	—	—
39 Cities	3,017,729	3.4	\$5,006,179,212	\$249,652,868.39	\$77,274,570.82	\$172,378,297.57

¹ Railroad stock offsetting debt of \$10,000.

TABLE XIII. — Debt Transactions for 1949 Classified by Character of Obligation.

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table XIV, p. 77), nor payments to counties on account of debt incurred for hospital purposes (see Table XV, p. 78). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

CITIES.	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
BOSTON	\$24,300,000.00	\$2,800,000.00	\$50,000,000.00	—	\$101,051.74	\$7,948,500.00	\$1,078,000.00	\$50,000,000.00	—	\$183,544.66
WORCESTER	2,783,000.00	1,400,000.00	5,000,000.00	—	1,313,847.64	1,419,000.00	228,000.00	5,000,000.00	¹ \$1,000,000.00	1,083,413.37
SPRINGFIELD	5,400,000.00	—	6,000,000.00	—	675,925.57	612,000.00	283,000.00	5,400,000.00	—	518,494.34
CAMBRIDGE	500,000.00	—	3,000,000.00	¹ \$1,380,259.52	—	283,000.00	42,000.00	3,000,000.00	—	—
FALL RIVER	—	100,000.00	2,500,000.00	—	—	308,000.00	13,000.00	2,500,000.00	—	—
NEW BEDFORD	719,000.00	—	1,800,000.00	—	368,688.95	266,000.00	108,000.00	1,800,000.00	—	251,991.51
SOMERVILLE	911,000.00	—	4,500,000.00	¹ 911,000.00	83,109.59	691,500.00	22,000.00	4,600,000.00	¹ 911,000.00	—
LYNN	1,525,000.00	45,000.00	5,000,000.00	—	—	692,000.00	43,000.00	5,400,000.00	—	—
LOWELL	1,375,000.00	215,000.00	4,300,000.00	¹ 215,000.00	—	403,500.00	48,000.00	4,000,000.00	¹ 215,000.00	—
QUINCY	950,000.00	—	2,500,000.00	—	—	415,000.00	—	2,500,000.00	—	—
NEWTON	2,500,000.00	—	2,500,000.00	—	393,183.22	597,000.00	52,000.00	2,500,000.00	—	568,430.60
LAWRENCE	250,000.00	25,000.00	2,650,000.00	² 50,000.00	224,576.77	224,000.00	25,000.00	2,800,000.00	² 44,000.00	190,463.12
MEDFORD	915,000.00	50,000.00	2,400,000.00	—	—	³ 332,000.00	42,000.00	2,400,000.00	—	—
BROCKTON	330,000.00	100,000.00	2,500,000.00	—	—	315,000.00	68,000.00	2,800,000.00	—	—
MALDEN	583,000.00	—	1,800,000.00	¹ 533,000.00	—	263,000.00	—	1,750,000.00	¹ 533,000.00	—
HOLYOKE	114,000.00	850,000.00	1,300,000.00	—	—	205,831.93	89,000.00	1,500,000.00	—	—
PITTSFIELD	—	500,000.00	1,400,000.00	—	—	184,000.00	164,000.00	1,400,000.00	—	—
CHICOPEE	—	1,425,000.00	—	—	—	46,000.00	71,500.00	—	—	—
HAYERHILL	315,000.00	—	1,800,000.00	—	—	225,000.00	46,000.00	1,800,000.00	—	—
WALTHAM	550,000.00	50,000.00	1,200,000.00	—	—	257,000.00	21,000.00	1,200,000.00	—	—
EVERETT	799,000.00	—	1,550,000.00	—	—	166,000.00	6,000.00	1,550,000.00	—	—
FITCHBURG	195,000.00	100,000.00	1,400,000.00	⁴ 37,500.00	—	284,000.00	31,000.00	1,400,000.00	—	—
SALEM	430,000.00	200,000.00	1,500,000.00	—	—	235,000.00	18,500.00	1,500,000.00	⁴ 5,000.00	—
TAUNTON	1,080,000.00	—	700,000.00	¹ 50,000.00	—	96,000.00	4,500.00	700,000.00	¹ 50,000.00	—
CHELSEA	489,000.00	—	2,300,000.00	¹ 319,000.00	126,543.83	111,000.00	8,000.00	2,300,000.00	¹ 319,000.00	149,283.30
REVERE	623,500.00	50,000.00	1,600,000.00	—	11,986.83	284,740.00	8,000.00	1,600,000.00	—	—
NORTHAMPTON	—	—	350,000.00	—	—	34,000.00	6,000.00	350,000.00	—	—
BEVERLY	125,000.00	50,000.00	1,300,000.00	¹ 18,000.00	—	116,000.00	10,000.00	1,300,000.00	—	—
MELROSE	—	—	300,000.00	—	5,308.03	—	—	300,000.00	—	8,941.27
GLOUCESTER	230,000.00	75,000.00	1,200,000.00	—	—	279,000.00	60,000.00	1,200,000.00	—	—
LEOMINSTER	—	45,000.00	700,000.00	—	—	81,000.00	32,000.00	700,000.00	—	—
ATTLEBORO	470,000.00	292,000.00	300,000.00	¹ 70,000.00	—	29,000.00	16,000.00	300,000.00	¹ 70,000.00	—
PEABODY	675,000.00	50,000.00	800,000.00	—	9,592.82	133,417.50	72,500.00	800,000.00	—	3,917.52
NORTH ADAMS	185,000.00	53,000.00	300,000.00	⁵ 100,000.00	—	77,000.00	—	300,000.00	⁵ 120,000.00	—
WESTFIELD	—	150,000.00	—	—	—	16,000.00	12,000.00	—	—	—
WOBURN	—	—	400,000.00	—	—	33,000.00	11,000.00	400,000.00	—	—
GARDNER	—	50,000.00	—	—	—	35,000.00	5,000.00	—	—	—
MARLBOROUGH	33,000.00	—	400,000.00	—	—	68,600.00	17,000.00	400,000.00	—	—
NEWBURYPORT	—	—	100,000.00	—	—	72,000.00	8,000.00	100,000.00	—	—
39 Cities	\$49,354,500.00	\$8,675,000.00	\$117,350,000.00	\$3,683,759.52	\$3,313,814.99	³ \$17,838,089.43	\$2,769,000.00	\$117,550,000.00	\$3,267,000.00	\$2,958,479.69

¹ Anticipation serial loans.² Anticipation State and Federal grants for airport.³ Includes \$5,000 Cemetery loans.⁴ Anticipation highway reimbursement from State and County.⁵ Anticipation Federal grant for airport.⁶ Includes \$100,000. anticipation Federal grant for airport, and \$20,000 anticipation serial loan.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1949.*

CITIES.	METROPOLITAN			
	Totals	Sewer	Park	¹ Water
BOSTON	\$115,849.86	\$108,285.49	\$7,564.37	—
WORCESTER	—	—	—	—
SPRINGFIELD	—	—	—	—
CAMBRIDGE	51,194.10	50,202.30	991.80	—
FALL RIVER	—	—	—	—
NEW BEDFORD	—	—	—	—
SOMERVILLE	33,357.88	32,711.90	645.98	—
LYNN	795.46	—	795.46	—
LOWELL	—	—	—	—
QUINCY	40,529.91	39,766.63	763.28	—
NEWTON	50,809.94	49,852.62	957.32	—
LAWRENCE	—	—	—	—
MEDFORD	23,546.88	23,090.76	456.12	—
BROCKTON	—	—	—	—
MALDEN	20,940.43	20,534.69	405.74	—
HOLYOKE	—	—	—	—
PITTSFIELD	—	—	—	—
CHICOPEE	—	—	—	—
HAVERHILL	—	—	—	—
WALTHAM	17,340.33	17,013.73	326.60	—
EVERETT	23,956.69	23,492.84	463.85	—
FITCHBURG	—	—	—	—
SALEM	—	—	—	—
TAUNTON	—	—	—	—
CHELSEA	12,622.59	12,378.26	244.33	—
REVERE	11,421.93	11,200.74	221.19	—
NORTHAMPTON	—	—	—	—
BEVERLY	—	—	—	—
MELROSE	11,919.57	11,688.98	230.59	—
GLOUCESTER	—	—	—	—
LEOMINSTER	—	—	—	—
ATTLEBORO	—	—	—	—
PEABODY	—	—	—	—
NORTH ADAMS	—	—	—	—
WESTFIELD	—	—	—	—
WOBURN	6,443.32	6,318.37	124.95	—
GARDNER	—	—	—	—
MARLBOROUGH	—	—	—	—
NEWBURYPORT	—	—	—	—
39 Cities	\$420,728.89	\$406,537.31	\$14,191.58	—

¹ Since the enactment of Chapter 549, Acts of 1946, no assessment is made on cities and towns for a proportion of the sinking fund and serial bonds of the metropolitan water system.

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1949.*

CITIES.	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds
BOSTON	\$10,259,720.12	\$7,903,631.96	—	\$2,240,238.30	\$115,849.86
WORCESTER	1,547,000.00	1,547,000.00	—	—	—
SPRINGFIELD	895,000.00	895,000.00	—	—	—
CAMBRIDGE	376,194.10	325,000.00	—	—	51,194.10
FALL RIVER	321,000.00	321,000.00	—	—	—
NEW BEDFORD	374,000.00	374,000.00	—	—	—
SOMERVILLE	749,924.55	713,500.00	\$3,066.67	—	33,357.88
LYNN	735,795.46	735,000.00	—	—	795.46
LOWELL	451,500.00	451,500.00	—	—	—
QUINCY	455,529.91	415,000.00	—	—	40,529.91
NEWTON	699,809.94	649,000.00	—	—	50,809.94
LAWRENCE	249,000.00	249,000.00	—	—	—
MEDFORD	399,546.88	374,000.00	2,000.00	—	23,546.88
BROCKTON	379,000.00	379,000.00	—	—	—
MALDEN	285,807.10	263,000.00	1,866.67	—	20,940.43
HOLYOKE	294,831.93	294,831.93	—	—	—
PITTSFIELD	348,000.00	348,000.00	—	—	—
CHICOPEE	117,500.00	117,500.00	—	—	—
HAVERHILL	271,000.00	271,000.00	—	—	—
WALTHAM	296,740.33	278,000.00	1,400.00	—	17,340.33
EVERETT	197,756.69	172,000.00	1,800.00	—	23,956.69
FITCHBURG	315,000.00	315,000.00	—	—	—
SALEM	253,500.00	253,500.00	—	—	—
TAUNTON	100,500.00	100,500.00	—	—	—
CHELSEA	146,622.59	119,000.00	—	15,000.00	12,622.59
REVERE	304,161.93	292,740.00	—	—	11,421.93
NORTHAMPTON	40,000.00	40,000.00	—	—	—
BEVERLY	126,000.00	126,000.00	—	—	—
MELROSE	11,919.57	—	—	—	11,919.57
GLOUCESTER	339,000.00	339,000.00	—	—	—
LEOMINSTER	113,000.00	113,000.00	—	—	—
ATTLEBORO	45,000.00	45,000.00	—	—	—
PEABODY	205,917.50	205,917.50	—	—	—
NORTH ADAMS	77,000.00	77,000.00	—	—	—
WESTFIELD	28,000.00	28,000.00	—	—	—
WOBURN	50,976.65	44,000.00	533.33	—	6,443.32
GARDNER	40,000.00	40,000.00	—	—	—
MARLBOROUGH	85,600.00	85,600.00	—	—	—
NEWBURYPORT	80,000.00	80,000.00	—	—	—
39 Cities	\$22,066,855.25	\$19,380,221.39	\$10,666.67	\$2,255,238.30	\$420,728.89

¹ Serial loans amounting to \$100,000 were paid from Veterans' Housing Debt Redemption Fund.

² Serial loans amounting to \$4,000 were paid from sale of infirmary.

DIVISION E

CASH BALANCES

TABLE XVI. — Cash Balances.

CITIES.	CASH AT BEGINNING OF 1949						CASH AT END OF 1949					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON	\$18,331,955.29	\$14,979,688.88	\$2,009,711.86	\$84,266.47	\$291,547.68	\$966,740.40	\$14,040,493.39	\$11,804,847.63	\$793,764.66	\$98,325.44	\$241,085.44	\$1,102,470.22
WORCESTER	5,078,969.27	4,876,977.85	-	24,481.54	118,541.19	58,968.69	5,420,166.46	5,078,045.12	-	21,994.62	86,354.03	233,772.69
SPRINGFIELD	3,551,548.82	3,201,556.37	291,773.57	-	52,757.41	5,461.47	11,075,240.52	11,045,382.42	-	-	23,147.23	6,710.87
CAMBRIDGE	1,579,463.30	1,451,651.23	46,392.41	40.00	26,876.83	54,502.83	2,464,261.54	2,295,505.74	47,259.66	2,645.00	62,334.33	56,516.81
FALL RIVER	1,627,086.97	1,437,011.55	27,082.49	-	51,961.12	111,031.81	989,765.05	790,875.71	38,629.61	125.00	50,280.91	109,853.82
NEW BEDFORD	1,639,082.25	1,430,301.79	29,208.19	18,824.14	117,112.75	43,635.38	2,275,454.97	2,101,808.21	22,834.06	19,128.22	87,562.08	44,122.40
SOMERVILLE	745,483.17	538,769.81	-	-	38,306.17	168,407.19	752,730.64	578,463.24	-	-	40,460.06	133,807.34
LYNN	3,015,213.76	2,875,765.59	-	32,231.86	40,520.81	66,695.50	2,550,253.36	2,393,118.28	-	23,443.00	57,745.25	75,946.83
LOWELL	197,700.14	124,981.79	-	11,087.61	12,406.01	49,224.73	1,391,586.25	1,303,075.87	-	15,185.27	13,729.95	59,595.16
QUINCY	1,100,991.14	1,052,594.55	4,102.46	5,091.00	32,410.73	6,792.40	1,475,668.21	1,423,022.72	113.50	10,779.53	31,056.45	10,696.01
NEWTON	2,343,544.63	2,216,911.13	1,637.81	55.00	71,770.98	53,169.71	3,019,464.76	2,895,073.02	1,862.81	25.00	60,089.58	62,414.35
LAWRENCE	1,059,487.45	985,765.73	-	-	23,672.51	50,049.21	979,639.66	928,744.47	-	-	12,763.52	38,131.67
MEDFORD	470,269.86	429,222.46	-	-	33,953.32	7,094.08	1,026,771.04	1,013,090.22	-	-	6,830.71	6,850.11
BROCKTON	760,083.24	678,439.15	-	8,865.70	12,000.80	60,777.59	825,946.89	737,189.40	-	8,890.54	16,157.49	63,709.46
MALDEN	611,486.05	589,336.12	-	1,136.27	6,288.89	14,724.77	736,478.82	695,470.25	-	581.03	13,035.89	27,391.65
HOLYOKE	601,297.60	545,682.98	-	271.81	35,500.51	19,842.30	1,398,908.79	1,347,768.76	-	281.29	32,381.15	18,477.59
PITTSFIELD	4,075,948.15	4,039,450.14	-	-	14,176.69	22,321.32	2,801,768.07	2,749,262.83	-	-	8,803.61	43,701.63
CHICOPEE	705,095.63	608,720.93	-	-	23,113.29	73,261.41	911,268.41	812,338.04	-	-	23,927.93	75,002.44
HAVERHILL	906,032.74	899,178.62	-	-	6,375.56	478.56	1,335,067.29	1,297,931.29	-	-	33,268.75	1,767.25
WALTHAM	747,970.82	691,558.48	3,298.72	10,785.46	21,806.78	20,521.38	1,133,413.87	1,071,828.62	2,807.94	15,590.25	19,698.68	23,488.38
EVERETT	432,387.10	327,891.29	13,250.09	5,024.75	21,805.57	64,415.40	373,994.95	296,998.76	3,778.62	2,081.31	11,013.82	60,122.44
FITCHBURG	1,934,994.42	1,857,735.13	-	5,111.55	53,365.04	18,782.70	1,216,645.93	1,147,790.31	-	6,021.16	46,749.43	16,085.03
SALEM	264,881.47	159,264.78	-	3,826.67	60,986.73	40,803.29	798,478.53	715,025.97	-	1,460.03	35,743.42	46,249.11
TAUNTON	648,879.03	552,405.25	-	4,621.25	48,148.77	43,703.76	953,113.51	842,912.31	-	3,996.57	54,224.65	51,979.98
CHELSEA	982,752.47	916,532.15	24,893.81	7,716.63	11,018.26	22,591.62	727,876.14	704,799.72	-	-	13,030.77	10,045.65
REVERE	272,499.26	242,088.05	-	-	16,262.61	14,148.60	505,318.18	462,759.74	-	-	9,255.37	33,303.07
NORTHAMPTON	356,258.07	348,273.41	-	-	7,887.01	97.65	555,024.28	548,190.68	-	-	6,644.90	188.70
BEVERLY	651,164.24	639,214.62	-	-	2,107.85	9,841.77	622,866.18	601,941.23	-	-	8,439.84	12,485.11
MELROSE	696,546.56	667,283.23	2,900.00	6,733.82	4,954.81	14,674.70	671,232.04	649,095.22	101.56	10,057.96	6,389.92	5,587.38
GLOUCESTER	1,120,226.30	1,071,995.82	-	248.86	31,647.14	16,334.48	833,096.58	784,928.59	-	139.32	29,236.01	18,792.66
LEOMINSTER	178,007.09	168,436.07	-	-	3,799.91	5,771.11	339,843.98	330,351.93	-	-	7,655.52	1,836.53
ATTLEBORO	400,874.00	382,433.51	-	-	17,694.44	746.05	709,694.79	678,284.61	1,406.09	-	29,023.33	80.76
PEABODY	243,935.91	208,056.85	-	2,605.47	9,827.23	23,446.36	764,000.08	729,974.64	-	2,277.14	7,199.61	24,548.69
NORTH ADAMS	363,764.98	348,255.00	-	632.10	7,328.84	7,549.04	487,433.03	469,773.98	-	527.10	8,453.62	8,678.33
WESTFIELD	385,184.59	347,585.45	5,181.87	-	10,751.12	21,666.15	561,471.74	505,326.39	6,461.87	-	31,821.40	17,862.08
WOBURN	90,836.08	83,257.23	-	376.10	3,935.99	3,266.76	180,251.28	170,819.06	-	1,167.55	4,150.37	4,114.30
GARDNER	660,773.63	655,913.23	1,064.60	-	2,642.95	1,152.85	474,056.26	465,963.99	3,615.80	-	3,584.07	892.40
MARLBOROUGH	92,465.89	85,263.79	-	-	6,345.26	856.84	162,318.90	143,089.64	-	-	18,327.79	901.47
NEWBURYPORT	85,027.73	77,428.10	-	-	7,293.00	306.63	89,468.63	78,196.30	-	47.51	10,951.52	273.30
39 Cities	\$59,010,169.10	\$52,792,878.11	\$2,460,497.88	\$234,034.06	\$1,358,902.56	\$2,163,856.49	\$67,630,533.00	\$62,689,064.91	\$922,636.18	\$244,769.84	\$1,265,608.40	\$2,508,453.67

PART II

TOWNS OVER 5,000 POPULATION

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1949

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Brookline POPULATION 56,952
REVENUE.		\$8,804,348.66
General		7,186,639.60
<i>Taxes</i>		6,743,857.39
Property and poll		5,302,555.67
Corporation and income		1,441,301.72
<i>Licenses and permits</i>		47,616.92
<i>Fines and forfeits</i>		9,570.65
<i>Grants and gifts</i>		381,158.80
For expenses		381,158.80
For outlays		—
<i>All other</i>		4,436.84
Commercial		1,617,709.06
<i>Special assessments</i>		19,059.19
To meet expenses		2,949.34
To meet outlays		16,109.85
<i>Privileges</i>		454,749.62
<i>Departmental</i>		697,984.81
General government		15,819.27
Protection of persons and property		2,570.02
Health and sanitation		36,262.02
Highways		542.23
Charities		393,557.87
Veterans' services		23,726.48
Schools		165,618.24
Libraries		5,741.55
Recreation		44,945.92
Unclassified		9,201.31
<i>Public service enterprises</i>		423,230.94
Electric light		—
Water		423,230.94
All other		—
<i>Cemeteries</i>		10,942.15
<i>Interest</i>		11,745.35
On sinking funds		—
On trust and investment funds		3,467.08
All other		8,278.27
NON-REVENUE.		\$4,181,097.27
Offsets to outlays		110,658.83
<i>Departmental</i>		91,543.62
<i>Public service enterprises</i>		19,115.21
<i>Cemeteries</i>		—
Municipal indebtedness		2,272,762.49
<i>Loans, general purposes</i>		2,080,000.00
<i>Loans, public service enterprises</i>		90,000.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		80,000.00
<i>Unpaid warrants or orders current year,</i>		—
<i>Premiums</i>		22,762.49
Transfers		5,630.10
<i>From sinking funds</i>		—
<i>All other</i>		5,630.10
Refunds		47,482.96
Agency, trust, and investment		1,744,562.89
<i>Taxes and licenses for State</i>		—
<i>Taxes for county</i>		239,727.56
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		1,494,650.36
<i>All other</i>		10,184.97
RECAPITULATION.		\$8,915,007.49
Revenue and offsets to outlays		22,762.49
Premiums		2,250,000.00
Municipal indebtedness		53,113.06
Transfers and refunds		1,744,562.89
Agency, trust, and investment		—
Total receipts		\$12,985,445.93
Balance on hand, including funds		2,223,834.57
GRAND TOTAL		\$15,209,280.30

Graded According to Population of 1950.

PAYMENTS.		Brookline POPULATION 56,952
Maintenance		\$7,754,129.17
Departmental		7,347,429.57
General government		370,776.80
Protection of persons and property		1,090,410.54
Health and sanitation		590,033.42
Highways		547,480.46
Charities		1,146,042.08
Veterans' services		45,049.43
Schools		1,970,072.44
Libraries		173,526.17
Recreation		487,746.44
Pensions		254,477.30
Unclassified		671,814.49
Public service enterprises		378,241.70
Electric light		—
Water		378,241.70
All other		—
Cemeteries		26,392.12
Administration of trust funds		2,065.78
Interest		37,639.35
Loans, general purposes		34,259.35
Loans, public service enterprises		3,380.00
Loans, cemeteries		—
Outlays		2,022,037.60
Departmental		1,821,878.15
General government		6,909.60
Protection of persons and property		36,165.59
Health and sanitation		777,021.14
Highways		278,850.97
Charities		223.43
Schools		529,490.76
Libraries		25,643.76
Recreation		164,252.25
Unclassified		3,320.65
Public service enterprises		145,088.76
Electric light		—
Water		145,088.76
All other		—
Cemeteries		55,070.69
Municipal indebtedness		185,067.98
From sinking funds		—
From revenue and other sources		105,067.98
Bonds refunded, current year		—
Temporary loans (including revenue loans)		80,000.00
Warrants or orders, previous years		—
Transfers		5,630.10
To sinking funds from revenue		—
All other		5,630.10
Refunds		47,482.96
Agency, trust, and investment		1,745,140.43
Taxes and licenses for State		—
Taxes for county		239,727.56
Expenditures for grade crossings		—
Sinking and other permanent funds		1,495,227.90
All other		10,184.97

RECAPITULATION.

Maintenance and interest	\$7,791,768.52
Permanent debt (except from sinking funds)	105,067.98
Sinking fund requirements from revenue	—
Outlays	2,022,037.60
Permanent debt from sinking funds	—
Bonds refunded, current year	—
Temporary loans	80,000.00
Transfers (except to sinking funds) and refunds	53,113.06
Agency, trust, and investment	1,745,140.43
Total payments	\$11,792,127.59
Balance on hand, including funds	\$,412,152.71
GRAND TOTAL	\$15,209,280.30

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Arlington POPULATION 43,984	Watertown POPULATION 37,339	Weymouth POPULATION 32,695	Frammingham POPULATION 27,845
REVENUE.	\$4,297,596.08	\$4,045,745.14	\$3,651,515.11	\$3,126,359.03
General	3,562,942.86	3,363,655.03	2,939,878.30	2,404,445.68
<i>Taxes</i>	3,331,642.37	3,106,619.02	2,617,731.21	2,159,868.04
Property and poll	2,649,671.40	2,443,814.84	2,043,254.58	1,702,853.11
Corporation and income	681,970.97	662,804.18	574,476.63	457,014.93
<i>Licenses and permits</i>	7,551.10	41,114.50	26,390.17	50,754.00
<i>Fines and forfeits</i>	1,256.57	5,131.80	775.04	887.30
<i>Grants and gifts</i>	222,492.82	212,789.71	294,680.44	192,611.34
For expenses	222,492.82	212,789.71	294,680.44	192,611.34
For outlays	—	—	—	—
All other	—	—	301.44	325.00
Commercial	734,653.22	682,090.11	711,636.81	721,913.35
<i>Special assessments</i>	30,088.16	4,635.48	21,435.93	1,490.00
To meet expenses	1,865.30	1,723.50	—	—
To meet outlays	28,222.86	2,911.98	21,435.93	1,490.00
<i>Privileges</i>	232,978.76	166,490.86	120,727.27	152,806.48
<i>Departmental</i>	223,742.38	289,083.32	331,466.14	323,706.59
General government	8,341.16	5,347.43	7,133.75	6,008.29
Protection of persons and property	1,928.38	1,199.86	1,398.89	1,133.64
Health and sanitation	21,280.50	19,466.32	107.50	55,518.02
Highways	1,201.84	1,606.22	3,729.83	7,355.04
Charities	163,794.50	223,310.00	263,044.04	186,046.47
Veterans' services	13,600.01	32,615.22	32,645.77	38,886.85
Schools	5,753.43	2,466.66	21,024.09	13,229.85
Libraries	3,257.31	2,699.62	1,272.79	1,540.29
Recreation	1,090.90	—	—	419.53
Unclassified	3,494.35	371.99	1,109.48	13,568.61
<i>Public service enterprises</i>	190,006.02	208,003.09	227,860.18	222,225.20
Electric light	—	—	—	—
Water	190,006.02	208,003.09	227,860.18	222,225.20
All other	—	—	—	—
<i>Cemeteries</i>	31,461.93	10,645.70	—	14,349.41
<i>Interest</i>	26,375.97	3,331.66	10,147.29	7,335.67
On sinking funds	—	—	—	—
On trust and investment funds	18,800.99	544.64	4,164.69	3,384.32
All other	7,574.98	2,687.02	5,982.60	3,951.35
NON-REVENUE.	\$1,255,772.56	\$1,396,294.68	\$1,357,278.85	\$1,401,271.02
Offsets to outlays	19,765.82	331,312.89	40,881.37	14,902.06
<i>Departmental</i>	19,765.82	331,312.89	40,881.37	14,902.06
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	662,676.00	600,000.00	635,059.50	1,045,196.56
<i>Loans, general purposes</i>	637,000.00	—	35,000.00	204,000.00
<i>Loans, public service enterprises</i>	—	—	—	432,000.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	600,000.00	600,000.00	400,000.00
<i>Unpaid warrants or orders, current year</i>	25,676.00	—	—	—
<i>Premiums</i>	—	—	59.50	9,196.56
Transfers	28,252.12	3,471.09	176,619.79	9,904.72
<i>From sinking funds</i>	—	—	—	—
All other	28,252.12	3,471.09	176,619.79	9,904.72
Refunds	16,436.76	37,252.39	5,021.19	23,885.75
Agency, trust, and investment	528,641.86	424,258.31	499,697.00	307,381.93
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	131,878.23	123,644.87	83,133.77	83,489.17
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	390,524.73	298,357.44	411,722.63	220,687.56
All other	6,238.90	2,256.00	4,840.60	3,205.20
RECAPITULATION.				
Revenue and offsets to outlays	\$4,317,361.90	\$4,377,058.03	\$3,692,396.48	\$3,141,261.09
Premiums	—	—	59.50	9,196.56
Municipal indebtedness	662,676.00	600,000.00	635,000.00	1,036,000.00
Transfers and refunds	44,688.88	40,723.48	181,640.98	33,790.47
Agency, trust, and investment	528,641.86	424,258.31	499,697.00	307,381.93
Total receipts	\$5,553,368.64	\$5,442,039.82	\$5,008,793.96	\$4,527,630.05
Balance on hand, including funds	1,522,983.71	580,306.17	1,128,298.35	1,266,208.48
GRAND TOTAL	\$7,076,352.35	\$6,022,345.99	\$6,137,092.31	\$5,793,838.53

1 Includes \$10,00 from administration of trust funds.

Graded According to Population of 1950 — Continued.

PAYMENTS.	Arlington Population 43,984	Watertown Population 37,339	Weymouth Population 32,695	Frammingham Population 27,845
Maintenance	\$4,020,921.43	\$3,649,670.00	\$2,895,420.85	\$2,416,508.75
<i>Departmental</i>	<i>3,811,171.12</i>	<i>3,485,511.48</i>	<i>2,769,474.22</i>	<i>2,264,607.27</i>
General government	180,623.71	144,188.52	113,732.66	136,543.06
Protection of persons and property	588,904.57	552,960.34	371,645.20	334,942.04
Health and sanitation	360,031.84	320,336.64	137,403.47	189,558.02
Highways	263,705.94	275,376.08	191,036.73	141,996.99
Charities	516,525.52	616,143.50	722,282.01	530,461.28
Veterans' services	29,750.19	56,893.71	53,169.84	83,175.23
Schools	1,206,627.11	1,028,566.50	988,358.65	680,224.61
Libraries	66,120.00	75,283.32	53,993.31	49,393.22
Recreation	109,334.44	75,260.52	51,291.84	42,427.26
Pensions	71,452.37	101,689.64	49,288.15	58,356.06
Unclassified	418,095.43	238,812.71	27,272.36	17,529.50
<i>Public service enterprises</i>	<i>171,252.90</i>	<i>142,970.76</i>	<i>133,398.15</i>	<i>133,193.13</i>
Electric light	—	—	—	—
Water	171,252.90	142,970.76	133,949.73	133,193.13
All other	—	—	448.42	—
<i>Cemeteries</i>	<i>37,142.32</i>	<i>18,607.89</i>	—	<i>17,155.18</i>
<i>Administration of trust funds</i>	<i>1,355.09</i>	<i>2,579.87</i>	<i>1,548.48</i>	<i>1,553.17</i>
Interest	7,596.74	13,294.48	16,254.02	28,243.52
<i>Loans, general purposes</i>	<i>7,596.74</i>	<i>13,294.48</i>	<i>11,654.02</i>	<i>22,469.77</i>
<i>Loans, public service enterprises</i>	—	—	<i>4,600.00</i>	<i>5,773.75</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	1,108,899.67	230,048.47	1,006,173.90	1,083,459.22
<i>Departmental</i>	<i>1,025,571.67</i>	<i>226,929.69</i>	<i>877,243.66</i>	<i>863,424.75</i>
General government	24.00	2,914.09	6,307.50	538.36
Protection of persons and property	11,962.79	14,896.60	50,369.85	32,919.44
Health and sanitation	43,713.34	45,874.78	311,038.50	157,846.30
Highways	183,885.27	133,256.69	127,499.87	140,950.02
Charities	—	—	—	—
Schools	761,177.14	6,588.02	374,613.63	470,027.73
Libraries	1,855.02	3,840.32	—	261.16
Recreation	22,954.11	19,559.19	7,414.31	20,881.74
Unclassified	—	—	—	40,000.00
<i>Public service enterprises</i>	<i>62,539.50</i>	<i>2,618.78</i>	<i>128,930.24</i>	<i>220,034.47</i>
Electric light	—	—	—	—
Water	62,539.50	2,618.78	128,930.24	220,034.47
All other	—	—	—	—
<i>Cemeteries</i>	<i>20,788.50</i>	<i>500.00</i>	—	—
Municipal indebtedness	40,038.03	686,578.73	680,956.22	587,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>32,191.73</i>	<i>86,578.73</i>	<i>80,956.22</i>	<i>187,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	<i>600,000.00</i>	<i>600,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>7,846.30</i>	—	—	—
Transfers	28,252.12	3,471.09	176,619.79	9,904.72
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>28,252.12</i>	<i>3,471.09</i>	<i>176,619.79</i>	<i>9,904.72</i>
Refunds	16,436.76	37,252.39	5,021.19	23,885.75
Agency, trust, and investment	515,157.16	425,781.32	331,287.92	307,925.09
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	<i>131,878.23</i>	<i>123,644.87</i>	<i>83,133.77</i>	<i>83,489.17</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>377,080.23</i>	<i>300,082.65</i>	<i>243,201.35</i>	<i>221,205.52</i>
<i>All other</i>	<i>6,198.70</i>	<i>2,053.80</i>	<i>4,952.80</i>	<i>3,230.40</i>
RECAPITULATION.				
Maintenance and interest	\$4,028,518.17	\$3,662,964.48	\$2,911,674.87	\$2,444,752.27
Permanent debt (except from sinking funds)	32,191.73	86,578.73	80,956.22	187,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,108,899.67	230,048.47	1,006,173.90	1,083,459.22
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,846.30	600,000.00	600,000.00	400,000.00
Transfers (except to sinking funds) and refunds	44,688.88	40,723.48	181,640.98	33,790.47
Agency, trust, and investment	515,157.16	425,781.32	331,287.92	307,925.09
Total payments	\$5,737,301.91	\$5,046,096.48	\$5,111,733.89	\$4,456,927.05
Balance on hand, including funds	1,339,050.44	976,249.51	1,025,358.42	1,336,911.48
GRAND TOTAL	\$7,076,352.35	\$6,022,345.99	\$6,137,092.31	\$5,793,838.53

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Belmont POPULATION 27,379	Methuen POPULATION 24,411	Braintree POPULATION 23,130	Milton POPULATION 22,395
REVENUE.	\$3,659,028.82	\$2,012,390.64	\$3,074,855.37	\$2,495,934.50
General	2,571,312.73	1,618,346.08	1,883,828.21	2,007,823.93
Taxes	2,467,824.12	1,396,366.37	1,734,006.43	1,910,877.52
Property and poll	1,945,890.99	1,054,633.19	1,355,476.51	1,503,330.76
Corporation and income	521,933.13	341,733.18	378,529.92	407,546.76
Licenses and permits	4,196.00	20,321.00	11,797.25	11,780.55
Fines and forfeits	1,242.67	797.40	836.00	102.00
Grants and gifts	98,049.94	199,559.08	131,993.53	82,623.86
For expenses	98,049.94	199,559.08	131,993.53	82,623.86
For outlays	—	—	—	—
All other	—	1,302.23	5,195.00	2,440.00
Commercial	1,087,716.09	394,044.56	1,191,027.16	488,110.57
Special assessments	13,201.89	3,838.13	47,531.63	34,257.88
To meet expenses	—	—	46,892.63	206.50
To meet outlays	13,201.89	3,838.13	639.00	34,051.38
Privileges	184,643.20	95,056.57	109,400.22	150,188.08
Departmental	134,035.99	179,134.71	205,623.04	98,687.00
General government	4,894.36	554.15	610.55	2,296.02
Protection of persons and property	827.93	902.04	1,255.60	8,264.36
Health and sanitation	7,905.87	2,967.00	29,089.50	1,174.51
Highways	558.17	12,401.79	281.00	6,888.67
Charities	55,612.50	145,607.67	108,211.54	64,943.07
Veterans' services	7,144.07	8,340.87	17,256.45	6,026.92
Schools	55,121.81	3,597.26	45,889.20	6,129.10
Libraries	1,449.00	—	1,292.53	2,411.11
Recreation	257.10	2,475.00	—	—
Unclassified	265.18	2,288.93	1,636.67	553.24
Public service enterprises	739,637.66	106,680.80	814,548.10	169,231.61
Electric light	607,226.22	—	621,291.17	—
Water	132,411.44	106,680.80	193,256.93	169,231.61
All other	—	—	—	—
Cemeteries	12,708.12	5,278.97	163.00	28,498.09
Interest	3,489.23	4,055.38	13,861.17	7,247.91
On sinking funds	—	—	—	—
On trust and investment funds	94.41	1,903.98	3,275.38	2,465.13
All other	3,394.82	2,151.40	10,585.79	4,782.78
NON-REVENUE.	\$660,795.00	\$730,340.93	\$1,195,454.83	\$1,023,076.93
Offsets to outlays	27,911.69	1,300.00	6,470.55	3,339.37
Departmental	2,637.69	1,300.00	6,470.55	—
Public service enterprises	25,274.00	—	—	3,339.37
Cemeteries	—	—	—	—
Municipal indebtedness	200,000.00	500,000.00	650,039.00	690,128.70
Loans, general purposes	—	—	50,000.00	80,000.00
Loans, public service enterprises	—	—	—	10,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	200,000.00	500,000.00	600,000.00	600,000.00
Unpaid warrants or orders, current year	—	—	39.00	128.70
Premiums	—	—	—	—
Transfers	3,545.85	12,719.97	216,487.99	2,174.21
From sinking funds	—	—	—	—
All other	3,545.85	12,719.97	216,487.99	2,174.21
Refunds	11,690.74	8,752.10	18,090.58	7,518.35
Agency, trust, and investment	417,646.72	207,568.86	304,366.71	319,916.30
Taxes and licenses for State	10.00	50.00	—	10.00
Taxes for county	120,755.97	55,990.14	46,454.14	64,995.49
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	293,945.95	148,981.52	252,340.77	251,275.81
All other	2,934.80	2,547.20	5,571.80	3,635.00
RECAPITULATION.				
Revenue and offsets to outlays	\$3,686,940.51	\$2,013,690.64	\$3,081,325.92	\$2,499,273.87
Premiums	—	—	39.00	128.70
Municipal indebtedness	200,000.00	500,000.00	650,000.00	690,000.00
Transfers and refunds	15,236.59	21,472.07	234,578.57	9,692.56
Agency, trust, and investment	417,646.72	207,568.86	304,366.71	319,916.30
Total receipts	\$4,319,823.82	\$2,742,731.57	\$4,270,310.20	\$3,519,011.43
Balance on hand, including funds	1,052,637.43	181,104.02	1,227,857.40	508,860.95
GRAND TOTAL	\$5,372,461.25	\$2,923,835.59	\$5,498,167.60	\$4,027,872.38

Graded According to Population of 1950 — Continued.

PAYMENTS.	Belmont POPULATION 27,379	Methuen POPULATION 24,411	Braintree POPULATION 23,130	Milton POPULATION 22,395
Maintenance	\$3,092,431.16	\$1,760,257.53	\$2,480,497.78	\$2,004,052.12
<i>Departmental</i>	<i>2,445,308.49</i>	<i>1,655,098.36</i>	<i>1,833,134.31</i>	<i>1,844,111.59</i>
General government	136,866.85	70,519.09	94,028.22	84,044.13
Protection of persons and property	368,381.82	244,355.45	256,433.44	367,940.90
Health and sanitation	209,751.61	101,434.49	165,336.40	117,979.65
Highways	176,489.05	153,523.92	132,762.34	153,786.92
Charities	185,344.29	481,285.56	328,451.34	191,123.63
Veterans' services	11,998.06	21,817.00	28,855.08	13,454.06
Schools	1,005,565.75	513,263.68	722,943.65	615,881.99
Libraries	37,015.34	—	29,066.94	48,771.02
Recreation	64,772.57	14,397.56	32,958.66	37,673.90
Pensions	40,585.85	32,648.24	21,734.56	61,195.42
Unclassified	208,537.30	21,853.37	20,563.68	152,259.97
<i>Public service enterprises</i>	<i>622,144.05</i>	<i>92,401.88</i>	<i>645,300.18</i>	<i>103,011.13</i>
Electric light	535,727.66	—	491,193.71	—
Water	86,416.39	92,401.88	153,115.92	103,011.13
All other	—	—	990.50	—
<i>Cemeteries</i>	<i>25,052.82</i>	<i>12,223.65</i>	<i>1,780.82</i>	<i>55,392.52</i>
<i>Administration of trust funds</i>	<i>1,925.80</i>	<i>533.64</i>	<i>282.52</i>	<i>1,536.88</i>
Interest	4,701.74	5,839.90	39,602.41	13,378.50
<i>Loans, general purposes</i>	<i>4,455.49</i>	<i>5,574.88</i>	<i>37,108.66</i>	<i>9,744.18</i>
<i>Loans, public service enterprises</i>	<i>223.75</i>	<i>265.02</i>	<i>2,493.75</i>	<i>3,594.32</i>
<i>Loans, cemeteries</i>	<i>22.50</i>	<i>—</i>	<i>—</i>	<i>40.00</i>
Outlays	347,709.08	115,593.90	1,184,545.42	288,792.23
<i>Departmental</i>	<i>300,561.32</i>	<i>86,830.96</i>	<i>964,739.34</i>	<i>247,350.01</i>
General government	1,246.45	—	5,742.42	1,587.18
Protection of persons and property	16,567.59	2,976.46	8,821.85	16,062.90
Health and sanitation	77,988.09	21,242.64	123,699.01	96,967.40
Highways	138,916.25	43,563.77	67,672.95	94,984.99
Charities	—	785.00	398.75	1,211.20
Schools	17,208.78	6,726.65	705,745.27	23,797.41
Libraries	—	—	—	325.95
Recreation	9,893.96	2,417.20	52,709.09	12,421.98
Unclassified	88,740.20	9,119.24	—	—
<i>Public service enterprises</i>	<i>46,297.83</i>	<i>28,493.44</i>	<i>219,756.08</i>	<i>34,564.73</i>
Electric light	16,603.50	—	219,756.08	—
Water	29,694.33	28,493.44	—	34,564.73
All other	—	—	—	—
<i>Cemeteries</i>	<i>849.93</i>	<i>269.50</i>	<i>—</i>	<i>6,868.49</i>
Municipal indebtedness	228,756.20	565,376.00	728,929.74	743,494.70
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>28,756.20</i>	<i>65,376.00</i>	<i>128,929.74</i>	<i>143,494.70</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>500,000.00</i>	<i>600,000.00</i>	<i>600,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,545.85	12,719.97	216,487.99	2,174.21
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,545.85</i>	<i>12,719.97</i>	<i>216,487.99</i>	<i>2,174.21</i>
Refunds	11,690.74	8,752.10	18,090.58	7,518.35
Agency, trust, and investment	401,882.77	201,079.52	208,373.88	314,845.95
<i>Taxes and licenses for State</i>	<i>10.00</i>	<i>50.00</i>	<i>—</i>	<i>10.00</i>
<i>Taxes for county</i>	<i>120,755.97</i>	<i>55,990.14</i>	<i>46,454.14</i>	<i>64,995.49</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>278,152.00</i>	<i>142,510.18</i>	<i>156,366.54</i>	<i>246,830.66</i>
<i>All other</i>	<i>2,964.80</i>	<i>2,529.20</i>	<i>5,553.20</i>	<i>3,609.80</i>
RECAPITULATION.				
Maintenance and interest	\$3,097,132.90	\$1,766,097.43	\$2,520,100.19	\$2,017,430.62
Permanent debt (except from sinking funds)	28,756.20	65,376.00	128,929.74	143,494.70
Sinking fund requirements from revenue	—	—	—	—
Outlays	347,709.08	115,593.90	1,184,545.42	288,792.23
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	200,000.00	500,000.00	600,000.00	600,000.00
Transfers (except to sinking funds) and refunds	15,236.59	21,472.07	234,578.57	9,692.56
Agency, trust, and investment	401,882.77	201,079.52	208,373.88	314,845.95
Total payments	\$4,090,717.54	\$2,669,618.92	\$4,876,527.80	\$3,374,256.06
Balance on hand, including funds	1,281,743.71	254,216.67	621,639.80	653,618.32
GRAND TOTAL	\$5,372,461.25	\$2,923,835.59	\$5,498,167.60	\$4,027,872.38

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Wellesley POPULATION 20,847	West Springfield POPULATION 20,398	Natick POPULATION 19,663	Wakefield POPULATION 19,600
REVENUE.	\$3,604,520.88	\$2,050,803.77	\$2,112,486.94	\$2,483,160.57
General	2,364,610.76	1,695,035.54	1,443,364.25	1,426,503.34
<i>Taxes</i>	<i>2,286,149.11</i>	<i>1,602,410.89</i>	<i>1,279,339.91</i>	<i>1,279,581.54</i>
Property and poll	1,841,292.01	1,218,913.45	1,006,920.75	987,771.85
Corporation and income	444,857.10	383,497.44	272,419.16	291,809.69
Licenses and permits	6,111.75	18,513.20	14,068.50	7,308.50
Fines and forfeits	985.00	908.89	461.00	652.17
Grants and gifts	69,230.15	71,407.76	149,209.84	138,961.13
For expenses	69,230.15	71,407.76	149,209.84	138,961.13
For outlays	—	—	—	—
All other	2,134.75	1,764.80	285.00	—
Commercial	1,239,910.12	355,768.23	669,122.69	1,056,657.23
<i>Special assessments</i>	<i>27,381.96</i>	<i>19,396.00</i>	<i>3,178.03</i>	<i>29,694.49</i>
To meet expenses	—	—	—	974.10
To meet outlays	27,381.96	19,396.00	3,178.03	28,720.39
<i>Privileges</i>	<i>163,196.44</i>	<i>92,806.71</i>	<i>99,407.87</i>	<i>79,993.19</i>
<i>Departmental</i>	<i>254,511.67</i>	<i>93,154.99</i>	<i>445,516.87</i>	<i>193,255.67</i>
General government	3,423.29	4,842.75	707.40	4,969.44
Protection of persons and property	6,467.51	501.93	813.10	461.72
Health and sanitation	105,657.65	303.35	52,925.86	10,970.02
Highways	13,607.80	2,729.32	39,191.83	2,598.78
Charities	58,653.90	43,902.80	131,207.56	119,529.06
Veterans' services	2,094.89	14,770.10	11,202.74	18,586.63
Schools	46,689.20	11,282.45	19,226.04	33,932.17
Libraries	1,762.91	1,179.52	1,656.34	1,141.40
Recreation	1,124.45	150.00	—	320.35
Unclassified	15,030.07	13,492.77	616.00	746.10
<i>Public service enterprises</i>	<i>791,617.58</i>	<i>148,835.78</i>	<i>112,504.75</i>	<i>744,448.46</i>
Electric light	579,205.41	—	—	2601,564.33
Water	212,412.17	148,835.78	112,504.75	142,884.13
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,235.82</i>
<i>Interest</i>	<i>3,202.47</i>	<i>1,574.75</i>	<i>8,485.17</i>	<i>5,029.60</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,192.24	614.38	6,544.53	961.71
All other	2,010.23	960.37	1,940.64	4,067.89
NON-REVENUE.	\$1,407,887.64	\$909,269.56	\$872,539.84	\$842,275.59
Offsets to outlays	4,500.00	41,580.10	56,872.10	27,315.78
<i>Departmental</i>	<i>4,500.00</i>	<i>31,755.10</i>	<i>34,729.59</i>	<i>27,315.78</i>
<i>Public service enterprises</i>	<i>—</i>	<i>9,825.00</i>	<i>22,142.51</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	802,220.00	600,000.00	668,912.00	533,031.70
<i>Loans, general purposes</i>	<i>250,000.00</i>	<i>—</i>	<i>603,500.00</i>	<i>415,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>60,000.00</i>	<i>75,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>550,000.00</i>	<i>600,000.00</i>	<i>—</i>	<i>86,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>2,220.00</i>	<i>—</i>	<i>5,412.00</i>	<i>6,531.70</i>
Transfers	195,062.26	5,870.12	14,850.99	2,704.83
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>195,062.26</i>	<i>5,870.12</i>	<i>14,850.99</i>	<i>2,704.83</i>
Refunds	15,932.74	22,675.90	7,497.30	15,278.39
Agency, trust, and investment	390,172.64	239,143.44	124,407.45	263,944.89
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>30.00</i>	<i>—</i>
<i>Taxes for county</i>	<i>72,049.27</i>	<i>61,387.30</i>	<i>46,800.16</i>	<i>52,000.18</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>314,485.77</i>	<i>174,237.14</i>	<i>74,219.09</i>	<i>203,580.91</i>
<i>All other</i>	<i>3,637.60</i>	<i>3,519.00</i>	<i>3,358.20</i>	<i>2,363.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$3,609,020.88	\$2,092,383.87	\$2,169,359.04	\$2,510,476.35
Premiums	2,220.00	—	5,412.00	6,531.70
Municipal indebtedness	800,000.00	600,000.00	663,500.00	526,500.00
Transfers and refunds	210,995.00	28,546.02	22,348.29	17,983.22
Agency, trust, and investment	390,172.64	239,143.44	124,407.45	263,944.89
Total receipts	\$5,012,408.52	\$2,960,073.33	\$2,985,026.78	\$3,325,436.16
<i>Balance on hand, including funds</i>	<i>924,215.92</i>	<i>347,516.46</i>	<i>811,459.89</i>	<i>954,623.53</i>
GRAND TOTAL	\$5,936,624.44	\$3,307,589.79	\$3,796,486.67	\$4,280,059.69

¹ Includes \$201,880.61 from Leonard Morse Hospital.

² Includes gas, amount not specified.

Graded According to Population of 1950 — Continued.

PAYMENTS.	Wellesley POPULATION 20,847	West Springfield POPULATION 20,398	Natick POPULATION 19,663	Wakefield POPULATION 19,600
Maintenance	\$2,441,826.17	\$1,786,554.28	\$1,737,777.89	\$2,146,168.87
<i>Departmental</i>	<i>1,850,298.06</i>	<i>1,633,887.71</i>	<i>1,680,546.73</i>	<i>1,507,382.30</i>
General government	102,810.84	110,061.44	74,160.31	64,945.61
Protection of persons and property	295,271.96	272,731.65	205,806.88	196,667.39
Health and sanitation	135,643.29	98,398.54	102,097.86	94,236.34
Highways	184,021.50	163,819.50	145,970.79	84,870.99
Charities	163,020.33	220,312.84	1 558,392.05	353,025.71
Veterans' services	7,985.73	26,150.53	17,430.83	25,934.32
Schools	780,979.34	649,228.71	492,603.51	542,359.77
Libraries	35,925.34	18,034.78	27,092.88	37,559.65
Recreation	87,745.95	30,752.91	14,994.18	38,615.58
Pensions	37,414.54	23,825.15	26,510.53	46,381.84
Unclassified	19,479.24	20,571.66	15,486.91	22,785.10
<i>Public service enterprises</i>	<i>588,842.04</i>	<i>152,114.39</i>	<i>57,005.03</i>	<i>629,639.37</i>
Electric light	470,215.87	—	—	537,532.30
Water	118,626.17	152,114.39	57,005.03	92,107.07
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,914.47</i>
Administration of trust funds	2,688.07	552.18	226.13	1,332.73
Interest	11,852.78	9,208.62	18,076.75	18,478.74
<i>Loans, general purposes</i>	<i>11,537.78</i>	<i>7,821.12</i>	<i>16,321.75</i>	<i>15,621.24</i>
<i>Loans, public service enterprises</i>	<i>315.00</i>	<i>1,387.50</i>	<i>1,755.00</i>	<i>2,857.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	758,586.93	225,276.65	764,024.42	502,253.76
<i>Departmental</i>	<i>565,682.08</i>	<i>199,186.83</i>	<i>635,405.60</i>	<i>342,896.60</i>
General government	6,190.14	294.20	2,857.02	686.50
Protection of persons and property	34,223.09	16,824.84	20,727.58	2,182.35
Health and sanitation	378,973.32	32,252.76	22,498.28	165,492.41
Highways	66,609.56	131,637.57	86,475.18	144,766.93
Charities	—	1,376.32	—	—
Schools	44,207.09	9,557.64	492,218.03	11,121.91
Libraries	962.70	—	—	1,865.00
Recreation	33,588.12	7,243.50	10,629.41	15,885.00
Unclassified	928.06	—	—	896.50
<i>Public service enterprises</i>	<i>192,904.85</i>	<i>26,089.82</i>	<i>128,618.92</i>	<i>159,162.16</i>
Electric light	114,327.09	—	—	268,020.09
Water	78,577.76	26,089.82	128,618.92	91,142.07
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>195.00</i>
Municipal indebtedness	704,844.47	666,000.00	71,350.00	115,794.34
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>154,844.47</i>	<i>66,000.00</i>	<i>71,350.00</i>	<i>98,794.34</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>550,000.00</i>	<i>600,000.00</i>	<i>—</i>	<i>17,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	195,062.26	5,870.12	14,850.99	2,704.83
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>195,062.26</i>	<i>5,870.12</i>	<i>14,850.99</i>	<i>2,704.83</i>
Refunds	15,932.74	22,675.90	7,497.30	15,278.39
Agency, trust, and investment	462,588.10	244,803.33	120,142.30	251,189.97
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>30.00</i>	<i>—</i>
<i>Taxes for county</i>	<i>72,049.27</i>	<i>61,387.30</i>	<i>46,800.16</i>	<i>52,000.18</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>386,902.43</i>	<i>179,906.03</i>	<i>69,952.14</i>	<i>196,825.99</i>
<i>All other</i>	<i>3,636.40</i>	<i>3,510.00</i>	<i>3,360.00</i>	<i>2,363.80</i>
RECAPITULATION.				
Maintenance and interest	\$2,453,678.95	\$1,795,762.90	\$1,755,854.64	\$2,164,647.61
Permanent debt (except from sinking funds)	154,844.47	66,000.00	71,350.00	98,794.34
Sinking fund requirements from revenue	—	—	—	—
Outlays	758,586.93	225,276.65	764,024.42	502,253.76
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	550,000.00	600,000.00	—	17,000.00
Transfers (except to sinking funds) and refunds	210,995.00	28,546.02	22,348.29	17,983.22
Agency, trust, and investment	462,588.10	244,803.33	120,142.30	251,189.97
Total payments	\$4,590,693.45	\$2,960,388.90	\$2,733,719.65	\$3,051,868.90
Balance on hand, including funds	1,345,930.99	347,200.89	1,062,767.02	1,228,190.79
GRAND TOTAL	\$5,936,624.44	\$3,307,589.79	\$3,796,486.67	\$4,280,059.69

¹ Includes \$239,551.18 for Leonard Morse Hospital.² Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winthrop POPULATION 19,494	Dedham POPULATION 18,499	Southbridge POPULATION 17,511	Greenfield POPULATION 17,237
REVENUE.	\$1,797,165.32	\$1,882,967.82	\$1,495,485.89	\$1,926,222.99
General	1,476,990.75	1,635,230.25	1,273,783.22	1,463,864.33
<i>Taxes</i>	1,324,407.76	1,490,917.78	1,104,518.79	1,280,585.08
Property and poll	1,034,497.51	1,178,057.16	834,470.78	936,507.11
Corporation and income	289,910.25	312,860.62	270,048.01	344,077.97
<i>Licenses and permits</i>	9,304.90	25,478.00	15,919.98	23,776.65
<i>Fines and forfeits</i>	3,362.00	1,303.50	696.50	861.25
<i>Grants and gifts</i>	139,916.09	107,620.97	152,222.95	158,641.35
For expenses	139,916.09	107,620.97	152,222.95	158,641.35
For outlays	—	—	—	—
All other	—	9,910.00	425.00	—
Commercial	320,174.57	247,737.57	221,702.67	462,358.66
<i>Special assessments</i>	1,187.64	12,977.05	5,863.10	1,731.09
To meet expenses	—	—	—	—
To meet outlays	1,187.64	12,977.05	5,863.10	1,731.09
<i>Privileges</i>	85,642.40	91,314.86	69,245.25	83,895.47
<i>Departmental</i>	139,120.36	123,264.42	139,465.41	194,369.55
General government	2,372.70	1,104.47	635.21	5,634.70
Protection of persons and property	1,097.73	356.17	2,573.76	1,152.96
Health and sanitation	439.50	—	1,883.20	13,332.66
Highways	600.00	3,297.52	2,586.89	2,861.53
Charities	117,364.82	98,983.86	85,867.55	134,293.39
Veterans' services	12,620.76	12,938.91	11,834.51	10,921.79
Schools	3,656.21	2,965.21	30,280.21	22,948.01
Libraries	929.21	781.47	1,353.22	1,831.97
Recreation	2.00	38.65	748.60	871.34
Unclassified	37.43	2,798.16	1,702.26	521.00
<i>Public service enterprises</i>	81,763.74	—	500.00	177,655.35
Electric light	—	—	—	—
Water	81,763.74	—	—	106,804.62
All other	—	—	500.00	70,730.73
<i>Cemeteries</i>	11,182.91	10,439.55	4,288.01	—
<i>Interest</i>	1,277.52	9,741.69	2,340.90	4,827.40
On sinking funds	—	—	—	—
On trust and investment funds	20.56	5,712.92	793.54	2,719.50
All other	1,256.96	4,028.77	1,547.36	2,107.90
NON-REVENUE.	\$761,670.96	\$300,863.37	\$538,815.21	\$862,453.87
Offsets to outlays	9,814.01	28,041.97	32,573.42	22,618.71
<i>Departmental</i>	9,814.01	28,041.97	32,573.42	22,618.71
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	536,888.65	70,014.00	350,000.00	200,000.00
<i>Loans, general purposes</i>	—	70,000.00	—	—
<i>Loans, public service enterprises</i>	135,000.00	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	400,000.00	—	350,000.00	200,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	1,888.65	14.00	—	—
Transfers	654.00	4,876.03	1,756.88	202,430.80
<i>From sinking funds</i>	—	—	—	—
All other	654.00	4,876.03	1,756.88	202,430.80
Refunds	8,076.75	11,479.08	3,189.15	7,780.17
Agency, trust, and investment	206,237.55	186,452.29	151,295.76	429,624.19
<i>Taxes and licenses for State</i>	—	—	10.00	10.00
<i>Taxes for county</i>	—	42,322.65	37,963.37	109,059.66
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	206,237.55	141,402.24	111,427.79	317,476.54
All other	—	2,727.40	1,804.60	3,077.99
RECAPITULATION.				
Revenue and offsets to outlays	\$1,806,979.33	\$1,911,009.79	\$1,528,059.31	\$1,948,841.70
Premiums	1,888.65	14.00	—	—
Municipal indebtedness	535,000.00	70,000.00	350,000.00	200,000.00
Transfers and refunds	8,730.75	16,355.11	4,946.03	210,210.97
Agency, trust, and investment	206,237.55	186,452.29	151,295.76	429,624.19
Total receipts	\$2,558,836.28	\$2,183,831.19	\$2,034,301.10	\$2,788,676.86
Balance on hand, including funds	296,565.00	646,138.45	306,796.65	540,845.75
GRAND TOTAL	\$2,855,401.28	\$2,829,969.64	\$2,341,097.75	\$3,329,522.61

Graded According to Population of 1950 — Continued.

PAYMENTS.	Winthrop POPULATION 19,494	Dedham POPULATION 18,499	Southbridge POPULATION 17,511	Greenfield POPULATION 17,237
Maintenance	\$1,520,651.43	\$1,610,974.19	\$1,149,555.20	\$1,567,602.59
<i>Departmental</i>	<i>1,425,883.31</i>	<i>1,585,578.63</i>	<i>1,142,385.11</i>	<i>1,415,507.06</i>
General government	65,062.13	81,335.81	63,194.96	69,151.71
Protection of persons and property	175,947.07	246,800.88	169,497.04	171,229.72
Health and sanitation	92,400.03	79,956.67	56,698.99	82,775.65
Highways	85,126.92	147,976.64	94,698.59	122,407.13
Charities	371,093.93	328,943.89	264,509.46	353,164.70
Veterans' services	22,662.18	25,660.59	21,846.83	30,131.44
Schools	502,096.98	577,458.50	392,933.93	480,664.73
Libraries	26,191.12	29,994.52	18,845.83	33,368.65
Recreation	34,010.56	30,894.40	16,507.86	39,832.26
Pensions	33,947.73	21,406.83	20,264.90	19,957.00
Unclassified	17,344.66	15,149.90	23,386.72	12,824.07
<i>Public service enterprises</i>	<i>72,774.26</i>	<i>—</i>	<i>53.00</i>	<i>149,730.72</i>
Electric light	—	—	—	—
Water	72,774.26	—	—	76,735.85
All other	—	—	53.00	72,994.87
<i>Cemeteries</i>	<i>21,347.45</i>	<i>24,047.03</i>	<i>6,123.51</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>646.41</i>	<i>448.53</i>	<i>993.58</i>	<i>2,364.81</i>
Interest	3,676.90	7,011.66	3,991.69	4,087.67
<i>Loans, general purposes</i>	<i>3,676.90</i>	<i>7,011.66</i>	<i>3,991.69</i>	<i>2,385.17</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,702.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	174,328.12	357,541.42	202,146.83	414,683.88
<i>Departmental</i>	<i>131,865.08</i>	<i>357,541.42</i>	<i>200,164.99</i>	<i>369,554.36</i>
General government	—	—	1,070.32	217.96
Protection of persons and property	26,413.51	30,716.79	6,043.06	3,566.76
Health and sanitation	9,161.96	148,044.00	30,225.54	20,152.35
Highways	59,431.23	104,094.98	145,882.03	69,211.97
Charities	—	—	1,471.00	—
Schools	20,399.76	70,196.54	7,659.56	260,500.40
Libraries	—	113.01	—	860.63
Recreation	11,864.52	4,376.10	7,813.48	15,044.29
Unclassified	4,594.10	—	—	—
<i>Public service enterprises</i>	<i>33,182.35</i>	<i>—</i>	<i>—</i>	<i>45,129.52</i>
Electric light	—	—	—	—
Water	33,182.35	—	—	45,129.52
All other	—	—	—	—
<i>Cemeteries</i>	<i>9,280.69</i>	<i>—</i>	<i>1,981.84</i>	<i>—</i>
Municipal indebtedness	413,233.97	62,633.62	398,500.00	229,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,233.97</i>	<i>62,633.62</i>	<i>46,000.00</i>	<i>29,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>—</i>	<i>352,500.00</i>	<i>200,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	654.00	4,876.03	1,756.88	202,430.80
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>654.00</i>	<i>4,876.03</i>	<i>1,756.88</i>	<i>202,430.80</i>
Refunds	8,076.75	11,479.08	3,189.15	7,780.17
Agency, trust, and investment	205,046.25	187,796.45	146,636.36	243,946.25
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>10.00</i>
<i>Taxes for county</i>	<i>—</i>	<i>42,322.65</i>	<i>37,983.37</i>	<i>109,059.66</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>205,046.25</i>	<i>142,805.00</i>	<i>106,757.59</i>	<i>131,798.60</i>
<i>All other</i>	<i>—</i>	<i>2,668.80</i>	<i>1,905.40</i>	<i>3,977.89</i>

RECAPITULATION.

Maintenance and interest	\$1,524,328.33	\$1,617,985.85	\$1,153,546.89	\$1,571,690.26
Permanent debt (except from sinking funds)	13,233.97	62,633.62	46,000.00	29,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	174,328.12	357,541.42	202,146.83	414,683.88
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	400,000.00	—	352,500.00	200,000.00
Transfers (except to sinking funds) and refunds	8,730.75	16,355.11	4,946.03	210,210.97
Agency, trust, and investment	205,046.25	187,796.45	146,636.36	243,946.25
Total payments	\$2,325,667.42	\$2,242,312.45	\$1,905,776.11	\$2,669,531.36
<i>Balance on hand, including funds</i>	<i>529,733.86</i>	<i>587,667.19</i>	<i>435,321.64</i>	<i>659,991.25</i>
GRAND TOTAL	\$2,855,401.28	\$2,829,969.64	\$2,341,097.75	\$3,329,522.61

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Saugus POPULATION 17,146	Lexington POPULATION 17,098	Norwood POPULATION 16,693	Needham POPULATION 16,262
REVENUE.	\$1,370,446.29	\$1,954,898.74	\$2,298,098.31	\$2,278,491.51
General	1,107,810.66	1,530,420.62	1,508,520.15	1,837,790.21
<i>Taxes</i>	<i>966,636.65</i>	<i>1,449,393.03</i>	<i>1,360,408.33</i>	<i>1,567,055.90</i>
Property and poll	725,286.96	1,185,516.04	964,292.82	1,274,717.40
Corporation and income	231,349.69	263,876.99	396,115.51	292,338.50
<i>Licenses and permits</i>	<i>22,740.60</i>	<i>7,472.20</i>	<i>18,288.19</i>	<i>9,245.85</i>
<i>Fines and forfeits</i>	<i>1,160.04</i>	<i>289.00</i>	<i>1,208.00</i>	<i>222.40</i>
<i>Grants and gifts</i>	<i>106,316.20</i>	<i>72,350.84</i>	<i>124,885.18</i>	<i>260,768.66</i>
For expenses	106,316.20	72,350.84	124,885.18	49,929.34
For outlays	—	—	—	210,837.32
All other	20,957.27	915.65	3,730.45	500.00
Commercial	262,635.63	424,478.12	789,578.16	440,701.30
<i>Special assessments</i>	<i>3,401.77</i>	<i>57,569.91</i>	<i>297.40</i>	<i>40,682.72</i>
To meet expenses	3,401.77	—	—	11,873.36
To meet outlays	—	57,569.91	297.40	28,809.36
<i>Privileges</i>	<i>57,573.27</i>	<i>84,282.62</i>	<i>71,518.27</i>	<i>104,987.16</i>
<i>Departmental</i>	<i>93,392.60</i>	<i>152,419.91</i>	<i>141,954.65</i>	<i>189,457.02</i>
General government	4,076.40	3,986.98	2,075.76	3,516.23
Protection of persons and property	528.39	672.32	3,003.08	1,170.20
Health and sanitation	8,330.64	10,973.07	6,079.94	1,573.58
Highways	1,152.57	42,461.14	947.59	2,244.54
Charities	69,913.35	60,113.71	57,578.16	156,485.34
Veterans' services	6,400.79	2,288.54	7,423.58	13,988.95
Schools	583.55	27,070.32	37,412.32	6,676.36
Libraries	736.86	2,836.48	1,721.43	1,402.58
Recreation	19.65	205.35	1,335.58	1,117.74
Unclassified	1,650.40	1,812.00	24,377.21	1,281.50
<i>Public service enterprises</i>	<i>87,638.51</i>	<i>109,119.28</i>	<i>560,370.38</i>	<i>95,854.82</i>
Electric light	—	—	432,944.64	—
Water	87,638.51	109,119.28	126,925.74	95,854.82
All other	—	—	500.00	—
<i>Cemeteries</i>	<i>14,330.76</i>	<i>10,830.34</i>	<i>13,769.11</i>	—
<i>Interest</i>	<i>6,298.72</i>	<i>10,266.06</i>	<i>1,668.35</i>	<i>9,719.58</i>
On sinking funds	—	—	—	—
On trust and investment funds	179.47	2,626.83	470.61	3,902.40
All other	6,119.25	7,629.23	1,197.74	5,817.18
NON-REVENUE.	\$574,497.42	\$495,115.84	\$397,231.52	\$1,906,173.61
Offsets to outlays	26,480.67	143,703.52	9,929.12	48,901.42
<i>Departmental</i>	<i>26,480.67</i>	<i>18,703.62</i>	<i>9,929.12</i>	<i>26,089.14</i>
<i>Public service enterprises</i>	—	<i>125,000.00</i>	—	<i>22,812.28</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	330,000.00	120,013.50	85,485.55	1,008,982.50
<i>Loans, general purposes</i>	—	<i>45,000.00</i>	—	<i>595,000.00</i>
<i>Loans, public service enterprises</i>	—	<i>75,000.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>330,000.00</i>	—	—	<i>400,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	<i>85,485.55</i>	—
<i>Premiums</i>	—	<i>13.50</i>	—	<i>13,982.50</i>
Transfers	3,371.33	3,854.52	51,428.65	305,142.94
<i>From sinking funds</i>	—	—	—	—
All other	3,371.33	3,854.52	51,428.65	305,142.94
Refunds	37,758.50	11,082.05	5,160.70	8,369.72
Agency, trust, and investment	176,886.92	216,462.25	245,227.50	534,777.03
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	<i>43,016.82</i>	<i>54,889.08</i>	<i>44,841.85</i>	<i>44,035.70</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>128,573.05</i>	<i>156,835.69</i>	<i>196,324.68</i>	<i>485,231.91</i>
All other	5,297.05	4,737.48	4,061.07	5,509.42
RECAPITULATION.				
Revenue and offsets to outlays	\$1,396,926.96	\$2,098,602.26	\$2,308,027.43	\$2,327,392.93
Premiums	—	13.50	—	13,982.50
Municipal indebtedness	330,000.00	120,000.00	85,485.55	995,000.00
Transfers and refunds	41,129.83	14,936.57	56,589.35	313,512.66
Agency, trust, and investment	176,886.92	216,462.25	245,227.50	534,777.03
Total receipts	\$1,944,943.71	\$2,450,014.58	\$2,695,329.83	\$4,184,665.12
<i>Balance on hand, including funds</i>	<i>151,659.87</i>	<i>1,170,208.62</i>	<i>1,027,746.92</i>	<i>272,666.86</i>
GRAND TOTAL	\$2,096,603.58	\$3,620,223.20	\$3,723,076.75	\$4,457,331.98

¹ Includes \$110,732.42 from Glover Memorial Hospital.

Graded According to Population of 1950 — Continued.

PAYMENTS.	Saugus POPULATION 17,146	Lexington POPULATION 17,098	Norwood POPULATION 16,693	Needham POPULATION 16,262
Maintenance	\$1,097,936.74	\$1,442,611.35	\$1,989,114.57	\$1,552,584.41
<i>Departmental</i>	<i>1,037,270.90</i>	<i>1,363,252.89</i>	<i>1,548,130.75</i>	<i>1,501,057.35</i>
General government	53,754.35	125,697.03	144,425.11	95,028.65
Protection of persons and property	118,760.89	183,650.04	219,893.56	235,835.88
Health and sanitation	54,076.48	76,238.95	110,669.89	99,827.07
Highways	94,441.75	137,936.17	103,260.44	94,949.86
Charities	233,973.70	182,832.32	187,895.87	127,199.37
Veterans' services	10,988.01	4,272.48	17,590.35	27,147.77
Schools	410,488.37	516,889.94	611,558.73	528,150.84
Libraries	13,163.35	37,082.19	40,975.94	28,781.35
Recreation	15,454.69	30,929.22	36,883.91	40,176.57
Pensions	16,663.56	36,783.25	26,972.14	26,258.00
Unclassified	15,505.75	30,941.30	48,004.81	50,701.99
<i>Public service enterprises</i>	<i>45,790.17</i>	<i>61,109.34</i>	<i>47,009.43</i>	<i>50,972.72</i>
Electric light	—	—	337,291.08	—
Water	45,790.17	61,109.34	79,718.35	50,972.72
All other	—	—	—	—
<i>Cemeteries</i>	<i>14,450.30</i>	<i>17,795.90</i>	<i>22,553.23</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>425.37</i>	<i>453.22</i>	<i>1,411.16</i>	<i>554.34</i>
Interest	13,724.00	30,807.28	4,048.37	19,008.19
<i>Loans, general purposes</i>	<i>11,426.50</i>	<i>23,116.03</i>	<i>3,873.37</i>	<i>19,008.19</i>
<i>Loans, public service enterprises</i>	<i>2,297.50</i>	<i>7,691.25</i>	<i>175.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	123,490.12	744,674.45	474,375.47	829,083.87
<i>Departmental</i>	<i>92,076.90</i>	<i>626,476.75</i>	<i>301,431.44</i>	<i>732,901.38</i>
General government	2,885.86	131.75	2,818.37	3,093.85
Protection of persons and property	2,216.87	7,726.45	13,453.27	34,569.54
Health and sanitation	6,491.20	249,954.13	108,900.08	179,941.29
Highways	71,901.60	75,161.55	134,991.70	18,562.49
Charities	1,275.36	—	—	244,177.14
Schools	5,394.59	262,793.15	3,125.30	52,051.50
Libraries	28.75	14,142.30	—	—
Recreation	1,631.97	4,740.09	25,341.60	1,378.28
Unclassified	250.70	11,827.33	12,801.12	127.29
<i>Public service enterprises</i>	<i>31,109.14</i>	<i>114,709.85</i>	<i>168,467.19</i>	<i>96,182.49</i>
Electric light	—	—	109,122.77	—
Water	31,109.14	114,709.85	59,344.42	96,182.49
All other	—	—	—	—
<i>Cemeteries</i>	<i>304.08</i>	<i>3,487.85</i>	<i>4,476.84</i>	<i>—</i>
Municipal indebtedness	370,387.46	188,507.64	126,851.52	509,945.34
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>40,387.46</i>	<i>188,507.64</i>	<i>45,455.93</i>	<i>109,945.34</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>330,000.00</i>	<i>—</i>	<i>—</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>81,395.59</i>	<i>—</i>
Transfers	3,371.33	3,854.52	51,428.65	305,142.94
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,371.33</i>	<i>3,854.52</i>	<i>51,428.65</i>	<i>305,142.94</i>
Refunds	37,758.50	11,082.05	5,160.70	8,369.72
Agency, trust, and investment	185,367.49	213,921.51	220,543.66	219,926.97
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>43,016.82</i>	<i>54,889.08</i>	<i>44,841.85</i>	<i>44,035.70</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>137,053.62</i>	<i>154,260.75</i>	<i>171,582.65</i>	<i>170,371.65</i>
<i>All other</i>	<i>5,297.05</i>	<i>4,771.68</i>	<i>4,119.16</i>	<i>5,519.62</i>
RECAPITULATION.				
Maintenance and interest	\$1,111,660.74	\$1,473,418.63	\$1,993,162.94	\$1,571,592.60
Permanent debt (except from sinking funds)	40,387.46	188,507.64	45,455.93	109,945.34
Sinking fund requirements from revenue	—	—	—	—
Outlays	123,490.12	744,674.45	474,375.47	829,083.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	330,000.00	—	81,395.59	400,000.00
Transfers (except to sinking funds) and refunds	41,129.83	14,936.57	56,589.35	313,512.66
Agency, trust, and investment	185,367.49	213,921.51	220,543.66	219,926.97
Total payments	\$1,832,035.64	\$2,635,458.80	\$2,871,522.94	\$3,444,061.44
Balance on hand, including funds	264,567.94	984,764.40	851,553.81	1,013,270.54
GRAND TOTAL	\$2,096,603.58	\$3,620,223.20	\$3,723,076.75	\$4,457,331.98

¹Includes \$155,361.56 for Glover Memorial Hospital.

²For Glover Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Danvers POPULATION 15,702	Winchester POPULATION 15,567	Millford POPULATION 15,405	Reading POPULATION 13,879
REVENUE.	\$1,810,947.52	\$1,985,700.13	\$1,316,033.28	\$2,481,333.04
General	1,042,338.06	1,678,773.17	1,114,324.61	1,291,280.09
<i>Taxes</i>	934,832.58	1,622,022.51	968,747.93	1,186,316.70
Property and poll	741,143.84	1,276,831.63	748,482.18	945,090.64
Corporation and income	193,688.74	345,190.88	220,265.75	241,226.06
<i>Licenses and permits</i>	11,966.50	1,361.25	25,766.25	2,123.25
<i>Fines and forfeits</i>	471.85	268.50	884.04	55.00
<i>Grants and gifts</i>	95,077.13	55,094.76	118,343.13	102,185.62
For expenses	95,077.13	55,094.76	118,343.13	102,185.62
For outlays	—	—	—	—
All other	—	26.15	588.26	599.52
Commercial	768,609.46	306,926.96	201,708.67	1,190,052.95
<i>Special assessments</i>	10,169.22	21,576.27	4,830.82	11,285.98
To meet expenses	62.00	—	—	760.20
To meet outlays	10,107.22	21,576.27	4,830.82	10,525.78
<i>Privileges</i>	52,399.94	107,464.66	67,850.95	57,825.83
<i>Departmental</i>	160,697.92	88,073.48	123,491.02	215,465.69
General government	800.90	4,394.38	1,366.90	2,953.58
Protection of persons and property	880.88	2,437.18	814.64	5,653.63
Health and sanitation	9,477.72	8,308.02	435.75	20,706.61
Highways	2,222.53	1,023.86	2,943.17	26,890.81
Charities	117,527.63	37,182.51	103,162.21	89,170.73
Veterans' services	8,368.34	5,270.62	10,974.47	6,398.58
Schools	19,546.88	26,584.06	228.75	62,454.91
Libraries	1,292.58	1,775.00	268.90	940.84
Recreation	—	175.00	2,530.47	—
Unclassified	580.46	922.85	765.76	296.00
<i>Public service enterprises</i>	531,861.83	72,219.91	—	883,662.80
Electric light	411,641.59	—	—	779,355.58
Water	120,220.24	72,219.91	—	104,207.22
All other	—	—	—	—
<i>Cemeteries</i>	—	12,433.93	2,845.36	10,684.18
<i>Interest</i>	13,480.55	6,158.71	2,692.52	11,228.47
On sinking funds	—	—	—	—
On trust and investment funds	9,831.44	2,405.91	—	8,404.48
All other	3,649.11	2,752.80	2,692.52	2,823.99
NON-REVENUE.	\$389,738.86	\$920,071.57	\$513,163.51	\$1,050,436.49
Offsets to outlays	29,369.58	27,397.87	22,472.97	10,367.67
<i>Departmental</i>	29,369.58	27,397.87	22,472.97	10,367.67
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	198,422.50	300,000.00	350,000.00	456,197.20
<i>Loans, general purposes</i>	157,500.00	—	—	100,000.00
<i>Loans, public service enterprises</i>	20,500.00	—	—	105,000.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	20,000.00	300,000.00	350,000.00	250,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	422.50	—	—	1,197.20
Transfers	17,191.64	127,733.34	1,337.50	198,387.60
<i>From sinking funds</i>	—	—	—	—
All other	17,191.64	127,733.34	1,337.50	198,387.60
Refunds	2,724.44	7,010.81	7,960.98	10,406.39
Agency, trust, and investment	142,030.70	457,929.55	131,392.06	375,077.63
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	38,066.47	78,866.94	38,428.23	41,311.25
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	101,791.83	376,470.61	90,837.83	327,559.98
All other	2,172.40	2,592.00	2,126.00	6,206.40
RECAPITULATION.				
Revenue and offsets to outlays	\$1,840,317.10	\$2,013,098.00	\$1,338,506.25	\$2,491,700.71
Premiums	422.50	—	—	1,197.20
Municipal indebtedness	198,000.00	300,000.00	350,000.00	455,000.00
Transfers and refunds	19,916.08	134,744.15	9,298.48	208,793.99
Agency, trust, and investment	142,030.70	457,929.55	131,392.06	375,077.63
Total receipts	\$2,200,686.38	\$2,905,771.70	\$1,829,196.79	\$3,531,769.53
Balance on hand, including funds	568,324.63	588,952.78	87,089.89	726,103.80
GRAND TOTAL	\$2,559,011.01	\$3,494,724.48	\$1,916,286.18	\$4,257,873.33

1 Includes \$41,515.54 from Hunt Memorial Hospital.

Graded According to Population of 1950 — Continued.

PAYMENTS.	Danvers POPULATION 15,702	Winchester POPULATION 15,567	Milford POPULATION 15,405	Reading POPULATION 13,879
Maintenance	\$1,461,430.47	\$1,523,289.51	\$1,087,225.17	\$2,111,832.39
<i>Departmental</i>	<i>1,055,060.41</i>	<i>1,444,988.47</i>	<i>1,081,298.90</i>	<i>1,307,656.26</i>
General government	38,010.33	78,340.09	58,680.84	47,096.64
Protection of persons and property	134,552.53	212,126.23	142,616.78	166,560.11
Health and sanitation	61,122.17	114,429.47	71,507.30	72,469.77
Highways	92,396.26	167,437.15	120,691.90	167,767.17
Charities	1283,543.62	118,642.35	303,189.36	243,076.04
Veterans' services	13,618.92	9,641.89	20,447.87	14,893.26
Schools	377,979.27	581,885.80	318,698.27	502,427.65
Libraries	18,818.69	41,329.41	8,585.67	12,078.31
Recreation	12,104.99	59,969.80	13,752.22	18,943.00
Pensions	11,084.96	28,085.81	9,498.00	33,306.36
Unclassified	11,828.67	33,050.47	18,631.19	29,037.95
<i>Public service enterprises</i>	<i>405,810.70</i>	<i>57,726.42</i>	<i>—</i>	<i>781,960.26</i>
Electric light	330,330.24	—	—	691,812.57
Water	75,480.46	57,726.42	—	90,047.69
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>18,916.88</i>	<i>5,476.86</i>	<i>21,228.60</i>
<i>Administration of trust funds</i>	<i>559.86</i>	<i>1,707.74</i>	<i>450.91</i>	<i>987.27</i>
Interest	6,777.87	4,550.52	4,598.47	15,722.77
<i>Loans, general purposes</i>	<i>5,443.85</i>	<i>4,550.52</i>	<i>4,598.47</i>	<i>13,840.27</i>
<i>Loans, public service enterprises</i>	<i>1,334.02</i>	<i>—</i>	<i>—</i>	<i>1,882.60</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	335,991.17	546,981.66	104,483.34	741,137.53
<i>Departmental</i>	<i>232,451.06</i>	<i>603,649.19</i>	<i>102,483.34</i>	<i>612,209.83</i>
General government	10,446.26	9,951.07	1,007.30	—
Protection of persons and property	4,048.88	20,925.12	2,862.69	6,998.60
Health and sanitation	138,974.68	33,654.30	18,255.31	53,529.91
Highways	27,431.96	150,757.29	65,947.15	66,068.59
Charities	13,802.20	—	201.00	—
Schools	28,696.15	240,953.45	198.65	458,002.40
Libraries	1,059.58	—	—	27,610.33
Recreation	7,991.35	10,378.17	14,011.24	—
Unclassified	—	37,029.79	—	—
<i>Public service enterprises</i>	<i>108,540.11</i>	<i>36,453.98</i>	<i>—</i>	<i>126,787.84</i>
Electric light	44,790.42	—	—	98,567.67
Water	58,749.69	36,453.98	—	28,220.17
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>6,878.49</i>	<i>2,000.00</i>	<i>2,139.86</i>
Municipal indebtedness	71,000.00	320,279.93	406,000.00	313,284.45
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>50,000.00</i>	<i>20,279.93</i>	<i>16,000.00</i>	<i>63,284.45</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>21,000.00</i>	<i>300,000.00</i>	<i>390,000.00</i>	<i>250,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	17,191.64	127,733.34	1,337.50	198,387.60
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>17,191.64</i>	<i>127,733.34</i>	<i>1,337.50</i>	<i>198,387.60</i>
Refunds	2,724.44	7,010.81	7,960.98	10,406.39
Agency, trust, and investment	141,149.35	357,438.68	135,128.77	261,603.06
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>38,066.47</i>	<i>78,866.94</i>	<i>38,428.23</i>	<i>41,311.25</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>100,927.88</i>	<i>275,973.74</i>	<i>94,565.54</i>	<i>214,067.71</i>
<i>All other</i>	<i>2,155.00</i>	<i>2,598.00</i>	<i>2,135.00</i>	<i>6,224.10</i>
RECAPITULATION.				
Maintenance and interest	\$1,468,208.34	\$1,527,840.03	\$1,091,823.64	\$2,127,555.16
Permanent debt (except from sinking funds)	50,000.00	20,279.93	16,000.00	63,284.45
Sinking fund requirements from revenue	—	—	—	—
Outlays	335,991.17	546,981.66	104,483.34	741,137.53
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	21,000.00	300,000.00	390,000.00	250,000.00
Transfers (except to sinking funds) and refunds	19,916.08	134,744.15	9,298.48	208,793.99
Agency, trust, and investment	141,149.35	357,438.68	135,128.77	261,603.06
Total payments	\$2,036,264.94	\$2,887,284.45	\$1,746,734.23	\$3,652,374.19
Balance on hand, including funds	522,746.07	607,440.03	169,551.96	605,499.14
GRAND TOTAL	\$2,559,011.01	\$3,494,724.48	\$1,916,286.18	\$4,257,873.33

¹ Includes \$54,102.51 for Hunt Memorial Hospital.² For Hunt Memorial Hospital.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Marblehead POPULATION 13,711	Plymouth POPULATION 13,652	Webster POPULATION 13,215	Stoneham POPULATION 13,208
REVENUE.	\$1,999,692.83	\$1,860,815.04	\$1,197,182.80	\$1,323,161.06
General	1,338,955.77	1,421,638.71	919,211.83	1,052,956.36
Taxes	1,224,893.11	1,184,071.43	761,045.64	902,407.26
Property and poll	992,830.81	892,695.59	537,947.93	765,264.66
Corporation and income	232,062.30	291,375.84	223,097.71	197,142.60
Licenses and permits	16,423.70	20,696.85	24,411.93	2,821.75
Fines and forfeits	778.00	767.13	7,696.80	196.00
Grants and gifts	90,408.95	215,915.98	126,057.46	87,155.35
For expenses	90,408.95	215,915.98	126,057.46	87,155.35
For outlays	—	—	—	—
All other	6,452.01	187.32	—	376.00
Commercial	660,737.06	439,176.33	277,970.97	270,204.70
Special assessments	2,807.99	1,413.00	2,707.05	28,701.54
To meet expenses	2,807.99	168.00	—	25,030.21
To meet outlays	—	1,245.00	2,707.05	3,671.33
Privileges	89,296.27	78,625.87	68,628.36	53,810.00
Departmental	119,810.34	262,245.58	138,082.35	102,645.33
General government	811.13	4,085.59	1,584.50	2,907.52
Protection of persons and property	1,058.70	1,726.88	6,589.55	107.71
Health and sanitation	1,261.62	1,721.03	4,014.76	6,784.94
Highways	500.00	75.00	6,712.12	7,419.29
Charities	108,725.21	203,594.85	80,236.50	81,438.88
Veterans' services	2,961.07	17,381.32	14,959.36	2,491.60
Schools	2,868.98	28,933.54	19,699.68	649.31
Libraries	1,112.62	—	481.75	690.08
Recreation	248.04	4,594.95	1,000.00	156.00
Unclassified	1262.97	132.42	2,804.13	—
Public service enterprises	431,251.15	85,937.91	61,275.75	70,839.36
Electric light	332,422.87	—	—	—
Water	98,828.28	83,725.91	61,275.75	70,836.81
All other	—	2,212.00	—	2.55
Cemeteries	10,543.88	8,523.72	3,646.10	9,088.80
Interest	7,027.43	2,430.25	3,631.36	5,119.67
On sinking funds	—	—	—	—
On trust and investment funds	4,554.96	476.27	1,108.73	825.65
All other	2,472.47	1,953.98	2,522.63	4,294.02
NON-REVENUE.	\$376,336.33	\$696,997.46	\$240,339.19	\$505,873.14
Offsets to outlays	12,249.55	950.00	16,927.99	14,512.42
Departmental	12,249.55	950.00	16,927.99	14,512.42
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	93,827.70	451,273.50	115,000.00	314,667.37
Loans, general purposes	93,000.00	—	15,000.00	113,130.00
Loans, public service enterprises	—	150,000.00	—	100,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	300,000.00	100,000.00	100,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	827.70	1,273.50	—	1,537.37
Transfers	26,697.02	26,014.75	3,523.31	3,400.00
From sinking funds	—	—	—	—
All other	26,697.02	26,014.75	3,523.31	3,400.00
Refunds	5,323.37	5,907.25	1,709.93	8,394.74
Agency, trust, and investment	238,238.69	212,851.96	103,177.96	164,898.61
Taxes and licenses for State	10.00	—	—	—
Taxes for county	62,306.10	64,281.67	28,046.41	34,233.45
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	173,817.19	145,999.69	73,926.15	128,707.96
All other	2,105.40	2,670.60	1,205.40	1,957.20
RECAPITULATION.				
Revenue and offsets to outlays	\$2,011,942.38	\$1,861,765.04	\$1,214,110.79	\$1,337,673.48
Premiums	827.70	1,273.50	—	1,537.37
Municipal indebtedness	93,000.00	450,000.00	115,000.00	313,130.00
Transfers and refunds	32,020.39	31,922.00	5,233.24	11,794.74
Agency, trust, and investment	238,238.69	212,851.96	103,177.96	164,898.61
Total receipts	\$2,376,029.16	\$2,557,812.50	\$1,437,521.99	\$1,829,034.20
Balance on hand, including funds	915,236.28	361,004.62	142,695.65	895,430.42
GRAND TOTAL	\$3,291,265.44	\$2,918,817.12	\$1,580,217.64	\$2,224,464.62

¹ Includes \$2.36 from administration of trust funds.² Includes \$41,034.77 from Mary A. Alley Hospital.

Graded According to Population of 1950 — Continued.

PAYMENTS.	Marblehead POPULATION 13,711	Plymouth POPULATION 13,652	Webster POPULATION 13,215	Stonham POPULATION 13,208
Maintenance	\$1,617,000.44	\$1,679,145.03	\$975,144.62	\$1,096,119.46
<i>Departmental</i>	<i>1,247,445.57</i>	<i>1,596,965.31</i>	<i>920,533.84</i>	<i>1,031,347.45</i>
General government	93,752.94	74,595.37	66,291.99	59,173.31
Protection of persons and property	184,653.36	182,141.67	73,883.07	146,698.47
Health and sanitation	83,189.32	89,164.98	63,622.23	68,038.13
Highways	99,953.62	99,771.05	68,274.00	107,340.66
Charities	128,834.84	591,883.98	289,737.66	239,925.27
Veterans' services	10,339.75	30,895.53	24,053.19	7,727.25
Schools	416,529.34	429,515.02	264,349.67	311,308.79
Libraries	14,801.46	21,226.28	15,311.38	18,050.96
Recreation	23,445.16	33,175.21	7,802.15	30,005.32
Pensions	31,298.10	33,937.27	8,349.50	23,521.40
Unclassified	5,647.68	10,658.95	38,859.00	19,557.89
<i>Public service enterprises</i>	<i>347,309.93</i>	<i>56,364.78</i>	<i>47,464.83</i>	<i>48,236.99</i>
Electric light	241,777.16	—	—	—
Water	105,532.77	54,812.58	47,464.83	48,189.74
All other	—	1,552.20	—	47.25
<i>Cemeteries</i>	<i>20,968.05</i>	<i>24,957.23</i>	<i>5,708.98</i>	<i>13,258.27</i>
<i>Administration of trust funds</i>	<i>1,276.89</i>	<i>857.71</i>	<i>1,436.97</i>	<i>3,276.76</i>
Interest	23,437.98	2,882.50	2,228.84	7,852.30
<i>Loans, general purposes</i>	<i>23,122.98</i>	<i>1,757.50</i>	<i>1,978.84</i>	<i>3,639.80</i>
<i>Loans, public service enterprises</i>	<i>315.00</i>	<i>1,125.00</i>	<i>250.00</i>	<i>4,212.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	714,796.30	133,544.77	161,092.34	264,177.52
<i>Departmental</i>	<i>633,807.60</i>	<i>68,361.61</i>	<i>143,681.97</i>	<i>121,329.07</i>
General government	8,966.19	—	—	—
Protection of persons and property	20,574.47	—	3,697.36	8,520.58
Health and sanitation	136,845.18	4,150.04	17,544.26	59,849.58
Highways	38,724.99	59,979.73	62,892.80	40,423.03
Charities	21,534.00	—	—	—
Schools	426,945.83	—	4,409.55	10,689.68
Libraries	—	—	—	—
Recreation	216.94	4,231.84	55,138.00	—
Unclassified	—	—	—	1,846.20
<i>Public service enterprises</i>	<i>78,009.51</i>	<i>62,700.57</i>	<i>15,522.27</i>	<i>142,848.45</i>
Electric light	54,504.18	—	—	—
Water	24,405.33	62,700.57	15,522.27	142,848.45
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,079.19</i>	<i>2,482.59</i>	<i>1,888.10</i>	<i>—</i>
Municipal indebtedness	88,000.00	327,000.00	128,600.00	184,651.82
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>88,000.00</i>	<i>27,000.00</i>	<i>13,000.00</i>	<i>84,651.82</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>300,000.00</i>	<i>115,600.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	26,697.02	26,014.75	3,523.31	3,400.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>26,697.02</i>	<i>26,014.75</i>	<i>3,523.31</i>	<i>3,400.00</i>
Refunds	5,323.37	5,907.25	1,709.93	8,394.74
Agency, trust, and investment	218,873.86	236,705.06	95,467.61	166,126.94
<i>Taxes and licenses for State</i>	<i>10.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>62,306.10</i>	<i>64,281.67</i>	<i>28,046.41</i>	<i>34,233.45</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>154,448.76</i>	<i>169,855.79</i>	<i>66,808.60</i>	<i>129,942.29</i>
<i>All other</i>	<i>2,109.00</i>	<i>2,567.60</i>	<i>1,212.60</i>	<i>1,951.20</i>
RECAPITULATION.				
Maintenance and interest	\$1,640,438.42	\$1,682,027.53	\$977,373.46	\$1,103,971.76
Permanent debt (except from sinking funds)	88,000.00	27,000.00	13,000.00	84,651.82
Sinking fund requirements from revenue	—	—	—	—
Outlays	714,796.30	133,544.77	161,092.34	264,177.52
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	300,000.00	115,600.00	100,000.00
Transfers (except to sinking funds) and refunds	32,020.39	31,922.00	5,233.24	11,794.74
Agency, trust, and investment	218,873.86	236,705.06	95,467.61	166,126.94
Total payments	\$2,694,128.97	\$2,411,199.36	\$1,367,766.65	\$1,730,722.78
Balance on hand, including funds	597,136.47	507,617.76	212,450.99	493,741.84
GRAND TOTAL	\$3,291,265.44	\$2,918,817.12	\$1,580,217.64	\$2,224,464.62

¹ Includes \$49,823.30 for Mary A. Alley Hospital.² For Mary A. Alley Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Fairhaven POPULATION 12,811	Clinton POPULATION 12,295	Andover POPULATION 12,261	North Attleborough POPULATION 12,119
REVENUE.	\$1,083,838.17	\$1,333,191.05	\$1,247,208.56	\$1,206,078.59
General	881,542.61	988,245.62	1,012,423.20	700,585.29
<i>Taxes</i>	<i>737,521.47</i>	<i>809,533.60</i>	<i>932,772.75</i>	<i>606,419.52</i>
Property and poll	546,011.56	620,410.79	659,968.95	429,807.38
Corporation and income	191,509.91	189,112.81	272,802.80	176,612.14
<i>Licenses and permits</i>	<i>11,222.00</i>	<i>14,731.00</i>	<i>10,370.50</i>	<i>13,456.50</i>
<i>Fines and forfeits</i>	<i>70.00</i>	<i>73.85</i>	<i>446.50</i>	<i>523.80</i>
<i>Grants and gifts</i>	<i>132,204.14</i>	<i>163,917.17</i>	<i>68,809.95</i>	<i>78,684.22</i>
For expenses	132,204.14	163,917.17	68,809.95	78,684.22
For outlays	—	—	—	—
All other	525.00	—	24.50	1,501.25
Commercial	202,295.56	344,945.43	234,785.36	505,493.30
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>9,848.74</i>	<i>7,250.40</i>
To meet expenses	—	—	1,773.17	—
To meet outlays	—	—	8,075.57	7,250.40
<i>Privileges</i>	<i>41,532.98</i>	<i>72,375.35</i>	<i>80,913.45</i>	<i>68,757.40</i>
<i>Departmental</i>	<i>142,187.47</i>	<i>207,903.92</i>	<i>66,275.32</i>	<i>83,557.29</i>
General government	3,568.63	2,772.60	890.30	15.00
Protection of persons and property	1,054.64	3,062.27	727.02	630.70
Health and sanitation	3,268.45	4,523.58	671.87	12,620.32
Highways	—	2,276.50	957.08	1,386.14
Charities	114,459.03	162,181.17	53,680.62	150,449.10
Veterans' services	7,952.82	20,634.06	1,955.52	2,945.53
Schools	11,617.09	11,122.61	5,306.88	14,097.68
Libraries	—	136.76	1,455.27	417.04
Recreation	—	1,031.90	50.00	—
Unclassified	266.81	262.47	580.76	995.78
<i>Public service enterprises</i>	<i>12,447.86</i>	<i>52,613.28</i>	<i>65,281.54</i>	<i>336,614.27</i>
Electric light	—	—	—	290,437.76
Water	7,155.47	52,613.28	65,190.29	46,176.51
All other	5,292.39	—	91.25	—
<i>Cemeteries</i>	<i>—</i>	<i>10,693.78</i>	<i>5,196.20</i>	<i>—</i>
<i>Interest</i>	<i>6,127.25</i>	<i>1,359.10</i>	<i>7,270.11</i>	<i>9,313.94</i>
On sinking funds	—	—	—	—
On trust and investment funds	4,489.94	543.81	6,055.77	3,778.98
All other	1,637.31	815.29	1,214.34	5,534.96
NON-REVENUE.	\$223,841.89	\$335,985.37	\$276,424.45	\$223,263.12
Offsets to outlays	18,708.14	18,393.14	10,500.00	4,388.17
<i>Departmental</i>	<i>16,709.22</i>	<i>18,393.14</i>	<i>10,500.00</i>	<i>4,388.17</i>
<i>Public service enterprises</i>	<i>1,998.92</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	58,000.00	200,000.00	—	100,000.00
<i>Loans, general purposes</i>	<i>8,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>200,000.00</i>	<i>—</i>	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	5,014.94	400.00	3,873.00	7,712.74
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	5,014.94	400.00	3,873.00	7,712.74
Refunds	5,433.41	7,909.83	5,577.15	6,422.66
Agency, trust, and investment	136,685.40	109,282.40	256,474.30	104,739.55
<i>Taxes and licenses for State</i>	<i>—</i>	<i>20.00</i>	<i>—</i>	<i>10.00</i>
<i>Taxes for county</i>	<i>29,795.21</i>	<i>27,736.50</i>	<i>51,551.90</i>	<i>28,802.04</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>105,026.19</i>	<i>80,575.50</i>	<i>202,231.00</i>	<i>73,368.21</i>
All other	1,864.00	950.40	2,691.40	2,559.30
RECAPITULATION.				
Revenue and offsets to outlays	\$1,102,546.31	\$1,351,584.19	\$1,257,708.56	\$1,210,466.76
Premiums	—	—	—	—
Municipal indebtedness	58,000.00	200,000.00	—	100,000.00
Transfers and refunds	10,448.35	8,309.83	9,450.15	14,135.40
Agency, trust, and investment	136,685.40	109,282.40	256,474.30	104,739.55
Total receipts	\$1,307,680.06	\$1,669,176.42	\$1,523,633.01	\$1,429,341.71
Balance on hand, including funds	221,922.70	126,553.41	363,572.85	633,764.18
GRAND TOTAL	\$1,529,602.76	\$1,795,729.83	\$1,887,205.86	\$2,063,105.89

¹ Includes \$438.00 from Mackreth Memorial Emergency Hospital.

Graded According to Population of 1950 — Continued.

PAYMENTS.	Fairhaven POPULATION 12,811	Clinton POPULATION 12,295	Andover POPULATION 12,261	North Attleborough POPULATION 12,119
Maintenance	\$944,117.89	\$1,192,283.29	\$991,219.83	\$992,102.85
<i>Departmental</i>	<i>834,358.56</i>	<i>1,120,725.56</i>	<i>925,749.76</i>	<i>706,767.42</i>
General government	43,750.53	48,270.31	43,034.55	33,134.66
Protection of persons and property	76,212.44	99,466.92	154,673.69	96,224.89
Health and sanitation	51,188.68	50,354.28	34,343.59	50,178.20
Highways	77,940.82	84,515.76	134,879.03	81,913.84
Charities	329,021.80	488,443.12	156,352.27	158,511.99
Veterans' services	15,153.76	36,037.48	10,156.77	7,872.07
Schools	309,365.02	254,380.91	318,765.78	238,809.72
Libraries	11,882.00	21,297.22	30,319.48	16,497.19
Recreation	7,159.84	10,657.46	16,107.00	7,767.77
Pensions	5,010.00	20,425.73	19,142.00	11,773.00
Unclassified	7,673.67	6,876.37	7,975.60	4,084.59
<i>Public service enterprises</i>	<i>9,100.86</i>	<i>54,030.97</i>	<i>48,759.18</i>	<i>285,114.78</i>
Electric light	—	—	—	247,061.45
Water	8,675.35	54,030.97	48,659.18	38,053.33
All other	425.51	—	100.00	—
<i>Cemeteries</i>	<i>141.02</i>	<i>17,043.15</i>	<i>15,573.35</i>	—
Administration of trust funds	517.45	483.61	1,137.54	220.65
Interest	3,259.77	1,535.54	3,388.75	8,742.60
Loans, general purposes	849.77	1,151.14	3,163.75	8,742.60
Loans, public service enterprises	2,410.00	384.40	225.00	—
Loans, cemeteries	—	—	—	—
Outlays	89,218.42	63,049.70	105,525.46	504,431.81
<i>Departmental</i>	<i>68,385.71</i>	<i>54,116.53</i>	<i>77,239.01</i>	<i>462,755.85</i>
General government	405.80	116.00	—	—
Protection of persons and property	11,628.42	3,096.05	5,405.17	1,006.05
Health and sanitation	2,344.88	4,433.17	15,759.82	26,165.85
Highways	44,072.16	45,576.80	50,603.64	42,440.23
Charities	—	—	—	3,316.23
Schools	9,934.45	155.00	2,005.42	389,827.49
Libraries	—	123.38	—	—
Recreation	—	495.00	3,425.65	—
Unclassified	—	121.13	39.31	—
<i>Public service enterprises</i>	<i>20,832.71</i>	<i>8,933.17</i>	<i>28,286.45</i>	<i>41,675.96</i>
Electric light	—	—	—	20,137.55
Water	20,832.71	8,933.17	28,286.45	21,538.41
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	67,600.00	202,000.00	39,000.00	135,000.00
From sinking funds	—	—	—	—
From revenue and other sources	17,600.00	2,000.00	39,000.00	35,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	50,000.00	200,000.00	—	100,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	5,014.94	400.00	3,873.00	7,712.74
To sinking funds from revenue	—	—	—	—
All other	5,014.94	400.00	3,873.00	7,712.74
Refunds	5,433.41	7,909.83	5,577.15	6,422.66
Agency, trust, and investment	134,561.45	99,564.31	254,464.79	102,091.47
Taxes and licenses for State	—	20.00	—	10.00
Taxes for county	29,795.21	27,736.50	51,551.90	28,802.04
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	102,902.24	70,856.81	200,198.09	70,720.13
All other	1,864.00	951.00	2,714.80	2,559.30
RECAPITULATION.				
Maintenance and interest	\$947,377.66	\$1,193,818.83	\$994,608.58	\$1,000,845.45
Permanent debt (except from sinking funds)	17,600.00	2,000.00	39,000.00	35,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	89,218.42	63,049.70	105,525.46	504,431.81
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	200,000.00	—	100,000.00
Transfers (except to sinking funds) and refunds	10,448.35	8,309.83	9,450.15	14,135.40
Agency, trust, and investment	134,561.45	99,564.31	254,464.79	102,091.47
Total payments	\$1,249,205.88	\$1,566,742.67	\$1,403,048.98	\$1,756,504.13
Balance on hand, including funds	280,396.88	228,987.16	484,156.88	306,601.76
GRAND TOTAL	\$1,529,602.76	\$1,795,729.83	\$1,887,205.86	\$2,063,105.89

¹ Includes \$2,488.17 for Mackreth Memorial Emergency Hospital.² For Mackreth Memorial Emergency Hospital.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Adams POPULATION 12,027	Athol POPULATION 11,540	Swampscott POPULATION 11,535	Stoughton POPULATION 11,139
REVENUE.	\$1,057,886.30	\$1,072,364.14	\$1,497,634.20	\$999,305.50
General	816,619.60	834,969.22	1,271,217.05	793,028.08
<i>Taxes</i>	<i>706,115.60</i>	<i>728,633.17</i>	<i>1,209,108.04</i>	<i>685,647.68</i>
Property and poll	460,273.84	483,989.66	967,773.75	516,036.04
Corporation and income	245,841.76	244,693.51	241,334.29	169,611.54
<i>Licenses and permits</i>	<i>17,774.98</i>	<i>14,233.67</i>	<i>6,212.00</i>	<i>7,817.25</i>
<i>Fines and forfeits</i>	<i>599.00</i>	<i>622.00</i>	<i>77.00</i>	<i>664.60</i>
<i>Grants and gifts</i>	<i>92,130.02</i>	<i>91,054.12</i>	<i>56,820.01</i>	<i>97,588.75</i>
For expenses	91,630.02	91,054.12	56,820.01	97,588.75
For outlays	500.00	—	—	—
All other	—	376.26	—	1,310.00
Commercial	241,266.70	237,394.92	226,417.15	206,277.42
<i>Special assessments</i>	<i>3,113.45</i>	—	<i>6,704.95</i>	<i>47.44</i>
To meet expenses	—	—	—	—
To meet outlays	3,113.45	—	6,704.95	47.44
<i>Privileges</i>	<i>43,996.51</i>	<i>43,107.16</i>	<i>85,333.40</i>	<i>36,685.98</i>
<i>Departmental</i>	<i>185,109.23</i>	<i>123,337.63</i>	<i>59,068.68</i>	<i>1107,485.05</i>
General government	5,320.99	3,439.40	891.59	2,430.43
Protection of persons and property	487.01	991.07	156.41	641.88
Health and sanitation	8.92	9,581.07	104.00	1,192.50
Highways	1,932.22	3,231.38	—	1,959.22
Charities	156,516.28	80,564.64	50,782.77	84,647.70
Veterans' services	4,076.68	11,649.16	2,527.48	7,041.52
Schools	15,128.15	6,667.57	2,672.57	9,001.11
Libraries	606.18	441.00	1,331.42	380.70
Recreation86	950.00	393.20	—
Unclassified	1,031.94	5,822.34	209.22	1189.99
<i>Public service enterprises</i>	—	<i>63,894.68</i>	<i>64,138.59</i>	<i>59,794.54</i>
Electric light	—	—	—	—
Water	—	63,894.68	64,138.59	59,794.54
All other	—	—	—	—
<i>Cemeteries</i>	<i>6,254.68</i>	<i>5,276.05</i>	<i>6,791.00</i>	—
<i>Interest</i>	<i>2,792.93</i>	<i>1,779.40</i>	<i>4,380.55</i>	<i>2,264.41</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,682.69	1,310.19	528.60	1,040.56
All other	1,110.24	469.21	3,851.95	1,223.85
NON-REVENUE.	\$554,708.48	\$232,649.97	\$498,879.95	\$524,484.59
Offsets to outlays	85,841.81	15,828.72	12,332.80	8,263.64
<i>Departmental</i>	<i>85,841.81</i>	<i>15,828.72</i>	<i>12,332.80</i>	<i>8,263.64</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	175,000.00	40,168.00	300,000.00	295,206.15
<i>Loans, general purposes</i>	—	<i>40,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	<i>95,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>175,000.00</i>	—	<i>300,000.00</i>	<i>200,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>168.00</i>	—	<i>206.15</i>
Transfers	4,284.15	1,372.30	3,559.30	60,479.65
<i>From sinking funds</i>	—	—	—	—
All other	4,284.15	1,372.30	3,559.30	60,479.65
Refunds	2,647.30	3,999.60	5,985.64	3,233.48
Agency, trust, and investment	286,935.22	171,281.35	177,002.21	157,301.67
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	<i>42,440.64</i>	<i>33,004.89</i>	<i>66,232.24</i>	<i>15,316.77</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>242,625.58</i>	<i>132,796.88</i>	<i>109,548.97</i>	<i>139,421.70</i>
All other	1,869.00	6,479.58	1,221.00	2,663.20
RECAPITULATION.				
Revenue and offsets to outlays	\$1,143,728.11	\$1,088,192.86	\$1,509,967.00	\$1,007,569.14
Premiums	—	168.00	—	206.15
Municipal indebtedness	175,000.00	40,000.00	300,000.00	295,000.00
Transfers and refunds	6,931.45	5,371.90	9,544.94	63,713.13
Agency, trust, and investment	286,935.22	171,281.35	177,002.21	157,301.67
Total receipts	\$1,612,594.78	\$1,305,014.11	\$1,996,514.15	\$1,523,790.09
Balance on hand, including funds	213,212.71	252,216.15	764,471.67	101,047.29
GRAND TOTAL	\$1,825,807.49	\$1,557,230.26	\$2,760,985.72	\$1,624,837.38

¹ Includes \$9.99 from administration of trust funds.

² Includes \$102,217.00 from Plunkett Memorial Hospital.

Graded According to Population of 1950 — Continued.

PAYMENTS.	Adams POPULATION 12,027	Athol POPULATION 11,540	Swampscott POPULATION 11,535	Stoughton POPULATION 11,139
Maintenance	\$858,058.46	\$948,606.55	\$1,238,274.46	\$760,693.43
<i>Departmental</i>	<i>858,761.79</i>	<i>881,050.50</i>	<i>1,167,447.73</i>	<i>736,318.85</i>
General government	37,287.92	42,704.89	80,063.99	41,046.86
Protection of persons and property	51,073.80	97,111.67	199,778.44	62,372.63
Health and sanitation	37,485.79	38,652.96	81,857.59	42,040.07
Highways	59,759.33	89,222.09	139,384.03	67,459.50
Charities	1325,020.78	228,125.05	150,690.00	251,801.75
Veterans' services	11,558.04	24,007.61	5,053.07	14,515.94
Schools	265,836.58	293,684.29	369,113.55	226,505.09
Libraries	16,158.36	11,186.66	25,267.33	8,954.29
Recreation	11,701.46	12,311.86	66,431.80	3,346.03
Pensions	6,428.00	12,718.00	30,883.24	3,767.36
Unclassified	13,451.73	31,325.42	18,924.69	14,509.33
<i>Public service enterprises</i>	<i>—</i>	<i>50,921.23</i>	<i>49,666.15</i>	<i>24,364.59</i>
Electric light	—	—	—	—
Water	—	50,921.23	49,666.15	24,364.59
All other	—	—	—	—
<i>Cemeteries</i>	<i>22,113.50</i>	<i>16,221.56</i>	<i>19,439.48</i>	<i>—</i>
Administration of trust funds	183.17	413.86	1,721.10	9.99
Interest	1,772.06	1,261.50	13,203.89	2,609.69
<i>Loans, general purposes</i>	<i>1,772.06</i>	<i>1,209.00</i>	<i>13,203.89</i>	<i>1,344.69</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>52.50</i>	<i>—</i>	<i>665.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	108,154.60	131,427.19	191,340.94	181,994.63
<i>Departmental</i>	<i>101,832.70</i>	<i>114,293.00</i>	<i>172,611.43</i>	<i>60,726.52</i>
General government	41,417.69	2,032.50	2,484.49	—
Protection of persons and property	596.61	43,449.35	4,274.73	4,760.84
Health and sanitation	8,967.53	8,986.20	123,792.11	3,548.36
Highways	45,529.10	45,375.81	36,283.52	52,136.83
Charities	512.00	—	—	—
Schools	3,233.44	9,449.57	7.24	280.49
Libraries	—	317.58	—	—
Recreation	960.56	4,681.99	5,105.84	—
Unclassified	615.77	—	663.50	—
<i>Public service enterprises</i>	<i>—</i>	<i>15,784.19</i>	<i>18,729.51</i>	<i>121,268.11</i>
Electric light	—	—	—	—
Water	—	15,784.19	18,729.51	121,268.11
All other	—	—	—	—
<i>Cemeteries</i>	<i>6,321.90</i>	<i>1,350.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	218,000.00	11,000.00	664,641.56	212,886.56
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,000.00</i>	<i>11,000.00</i>	<i>64,641.56</i>	<i>12,886.56</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>205,000.00</i>	<i>—</i>	<i>600,000.00</i>	<i>200,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,284.15	1,372.30	3,559.30	60,479.65
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,284.15</i>	<i>1,372.30</i>	<i>3,559.30</i>	<i>60,479.65</i>
Refunds	2,647.30	3,999.60	5,985.64	3,233.48
Agency, trust, and investment	297,681.78	170,383.93	174,621.00	121,184.50
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>42,440.64</i>	<i>33,004.89</i>	<i>66,232.24</i>	<i>15,316.77</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>253,350.54</i>	<i>131,899.48</i>	<i>107,167.76</i>	<i>103,304.53</i>
<i>All other</i>	<i>1,890.60</i>	<i>5,479.56</i>	<i>1,221.00</i>	<i>2,563.20</i>

RECAPITULATION.

Maintenance and interest	\$859,830.52	\$949,868.05	\$1,251,478.35	\$763,303.12
Permanent debt (except from sinking funds)	13,000.00	11,000.00	64,641.56	12,886.56
Sinking fund requirements from revenue	—	—	—	—
Outlays	108,154.60	131,427.19	191,340.94	181,994.63
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	205,000.00	—	600,000.00	200,000.00
Transfers (except to sinking funds) and refunds	6,931.45	5,371.90	9,544.94	63,713.13
Agency, trust, and investment	297,681.78	170,383.93	174,621.00	121,184.50
Total payments	\$1,490,598.35	\$1,268,051.07	\$2,291,626.79	\$1,343,081.94
<i>Balance on hand, including funds</i>	<i>335,209.14</i>	<i>289,179.19</i>	<i>469,358.93</i>	<i>281,755.44</i>
GRAND TOTAL	\$1,825,807.49	\$1,557,230.26	\$2,760,985.72	\$1,624,837.38

¹ Includes \$104,038.79 for Plunkett Memorial Hospital.

² For Plunkett Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dartmouth POPULATION 11,120	BillERICA POPULATION 11,001	Amherst POPULATION 10,850	Amesbury POPULATION 10,810
REVENUE.	\$1,094,296.38	\$981,781.05	\$856,394.96	\$1,164,933.70
General	874,637.43	794,188.69	605,520.04	801,542.89
<i>Taxes</i>	<i>742,834.83</i>	<i>670,990.85</i>	<i>530,221.62</i>	<i>654,437.97</i>
Property and poll	576,161.43	499,453.73	406,988.58	494,612.58
Corporation and income	166,673.40	171,537.12	123,233.04	159,825.39
<i>Licenses and permits</i>	<i>11,147.82</i>	<i>9,611.50</i>	<i>10,620.00</i>	<i>10,816.00</i>
<i>Fines and forfeits</i>	<i>152.00</i>	<i>10.17</i>	<i>558.60</i>	<i>616.40</i>
<i>Grants and gifts</i>	<i>118,969.55</i>	<i>113,561.17</i>	<i>64,119.82</i>	<i>134,448.93</i>
For expenses	118,417.81	113,561.17	63,019.82	134,448.93
For outlays	551.74	—	1,100.00	—
All other	1,533.23	15.00	—	1,223.59
Commercial	219,658.95	187,592.36	250,874.92	363,390.81
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>11,964.85</i>	<i>364.89</i>
To meet expenses	—	—	9,151.02	364.89
To meet outlays	—	—	2,813.83	—
<i>Privileges</i>	<i>50,749.83</i>	<i>29,099.27</i>	<i>46,168.65</i>	<i>47,901.12</i>
<i>Departmental</i>	<i>119,689.61</i>	<i>108,384.01</i>	<i>115,437.40</i>	<i>241,298.82</i>
General government	2,753.75	1,272.40	4,866.95	2,495.17
Protection of persons and property	14,910.61	1,312.76	197.74	1,641.90
Health and sanitation	6,743.53	2,439.30	3,242.42	669.80
Highways	1,999.53	114.00	3,483.13	1,507.76
Charities	83,581.99	85,373.48	54,634.58	1210,847.24
Veterans' services	3,862.79	7,955.56	1,302.90	4,528.59
Schools	2,408.15	9,913.41	33,075.88	18,604.37
Libraries	63.84	—	698.00	581.31
Recreation	—	—	20.00	60.00
Unclassified	3,365.42	3.10	13,915.80	362.68
<i>Public service enterprises</i>	<i>46,872.04</i>	<i>45,478.34</i>	<i>75,443.76</i>	<i>65,162.24</i>
Electric light	—	—	—	—
Water	46,872.04	45,478.34	75,443.76	65,162.24
All other	—	—	—	—
<i>Cemeteries</i>	<i>52.00</i>	<i>1,956.19</i>	<i>537.88</i>	<i>2,868.04</i>
<i>Interest</i>	<i>2,295.47</i>	<i>2,674.55</i>	<i>1,322.98</i>	<i>5,795.70</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,265.99	790.25	683.68	4,220.89
All other	1,029.48	1,884.30	639.30	1,574.81
NON-REVENUE.	\$809,342.86	\$816,706.43	\$131,997.18	\$159,571.10
Offsets to outlays	46,570.56	1,539.00	21,941.57	1,755.03
<i>Departmental</i>	<i>37,503.21</i>	<i>1,539.00</i>	<i>21,941.57</i>	<i>1,755.03</i>
<i>Public service enterprises</i>	<i>9,067.35</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	353,204.65	675,751.80	—	50,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>580,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>200,000.00</i>	<i>188,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>105,000.00</i>	<i>—</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>3,204.65</i>	<i>4,751.80</i>	<i>—</i>	<i>—</i>
Transfers	148,300.00	28,315.54	15,445.54	5,808.98
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>148,300.00</i>	<i>28,315.54</i>	<i>15,445.54</i>	<i>5,808.98</i>
Refunds	1,573.22	12,411.73	2,690.78	5,366.35
Agency, trust, and investment	259,694.43	98,688.36	91,919.29	96,640.74
<i>Taxes and licenses for State</i>	<i>—</i>	<i>20.00</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>33,933.44</i>	<i>20,511.18</i>	<i>49,405.58</i>	<i>24,581.04</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>221,864.19</i>	<i>75,610.45</i>	<i>40,769.11</i>	<i>70,054.70</i>
<i>All other</i>	<i>3,896.80</i>	<i>2,546.73</i>	<i>1,744.60</i>	<i>2,005.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$1,140,866.94	\$983,320.05	\$878,336.53	\$1,166,688.73
Premiums	3,204.65	4,751.80	—	—
Municipal indebtedness	350,000.00	671,000.00	—	50,000.00
Transfers and refunds	149,873.22	40,727.27	18,136.32	11,775.33
Agency, trust, and investment	259,694.43	98,688.36	91,919.29	96,640.74
Total receipts	\$1,903,639.24	\$1,798,487.48	\$988,392.14	\$1,324,504.80
<i>Balance on hand, including funds</i>	<i>227,215.80</i>	<i>158,312.28</i>	<i>228,536.00</i>	<i>211,638.33</i>
GRAND TOTAL	\$2,130,855.04	\$1,956,799.76	\$1,216,928.14	\$1,536,143.13

¹Includes \$93,381.22 from Amesbury Hospital.

Graded According to Population of 1950 — Continued.

PAYMENTS.	Dartmouth POPULATION 11,120	BillERICA POPULATION 11,001	Amherst POPULATION 10,850	Amesbury POPULATION 10,810
Maintenance	\$902,053.67	\$814,678.59	\$632,589.90	\$1,019,450.23
<i>Departmental</i>	<i>858,280.68</i>	<i>769,987.70</i>	<i>607,608.04</i>	<i>965,858.40</i>
General government	48,199.67	53,701.54	30,269.43	34,015.44
Protection of persons and property	61,642.38	65,505.88	55,941.14	91,491.41
Health and sanitation	38,833.65	24,034.02	29,280.84	34,514.91
Highways	119,809.05	88,589.92	70,308.62	76,999.93
Charities	235,868.15	223,114.30	134,573.83	1438,494.29
Veterans' services	6,494.81	12,997.32	2,934.66	11,594.40
Schools	314,535.00	273,020.65	260,428.64	241,581.51
Libraries	6,844.96	3,341.88	7,498.29	14,460.93
Recreation	2,099.12	2,926.04	4,981.82	6,666.28
Pensions	5,978.15	6,162.15	3,621.45	8,411.00
Unclassified	17,975.74	13,544.00	7,769.32	7,628.30
<i>Public service enterprises</i>	<i>43,574.79</i>	<i>38,569.95</i>	<i>21,972.48</i>	<i>45,635.62</i>
Electric light	—	—	—	—
Water	43,574.79	38,569.95	21,972.48	45,635.62
All other	—	—	—	—
<i>Cemeteries</i>	<i>198.20</i>	<i>6,170.94</i>	<i>3,009.88</i>	<i>6,985.02</i>
Administration of trust funds	—	—	—	971.19
Interest	6,024.34	3,635.25	11,946.25	401.46
Loans, general purposes	3,268.09	3,617.55	6,196.25	281.46
Loans, public service enterprises	2,766.25	17.70	5,750.00	120.00
Loans, cemeteries	—	—	—	—
Outlays	462,021.44	368,314.89	94,407.85	54,217.52
<i>Departmental</i>	<i>177,810.00</i>	<i>261,199.22</i>	<i>76,942.63</i>	<i>32,288.63</i>
General government	1,947.00	1,422.59	617.18	734.78
Protection of persons and property	478.50	5,178.99	2,330.95	277.81
Health and sanitation	18,908.93	635.48	1,561.65	1,269.77
Highways	82,346.31	12,276.13	47,535.71	24,421.17
Charities	1,007.88	—	—	235.39
Schools	61,649.64	241,121.03	23,347.80	3,546.22
Libraries	320.00	—	—	613.01
Recreation	11,151.74	565.00	793.50	1,190.48
Unclassified	—	—	755.84	—
<i>Public service enterprises</i>	<i>284,211.44</i>	<i>107,115.67</i>	<i>17,465.22</i>	<i>21,928.89</i>
Electric light	—	—	—	—
Water	284,211.44	107,115.67	17,465.22	21,928.89
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	199,000.00	106,000.00	53,250.00	57,000.00
From sinking funds	—	—	—	—
From revenue and other sources	49,000.00	1,000.00	48,000.00	7,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	150,000.00	105,000.00	5,250.00	50,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	148,300.00	28,315.54	15,445.54	5,808.98
To sinking funds from revenue	—	—	—	—
All other	148,300.00	28,315.54	15,445.54	5,808.98
Refunds	1,573.22	12,411.73	2,690.78	5,366.35
Agency, trust, and investment	125,468.40	75,669.97	92,376.49	101,785.08
Taxes and licenses for State	—	20.00	—	—
Taxes for county	33,933.44	20,511.18	49,405.58	24,581.04
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	87,535.64	52,760.06	41,219.11	75,205.64
All other	3,999.32	2,378.73	1,751.80	1,998.40
RECAPITULATION.				
Maintenance and interest	\$908,078.01	\$818,313.84	\$644,536.15	\$1,019,851.69
Permanent debt (except from sinking funds)	49,000.00	1,000.00	48,000.00	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	462,021.44	368,314.89	94,407.85	54,217.52
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	105,000.00	5,250.00	50,000.00
Transfers (except to sinking funds) and refunds	149,873.22	40,727.27	18,136.32	11,175.33
Agency, trust, and investment	125,468.40	75,669.97	92,376.49	101,785.08
Total payments	\$1,844,441.07	\$1,409,025.97	\$902,706.81	\$1,244,029.62
Balance on hand, including funds	286,413.97	547,773.79	314,221.33	292,113.51
GRAND TOTAL	\$2,130,855.04	\$1,956,799.76	\$1,216,928.14	\$1,536,143.13

¹ Includes \$110,005.45 for Amesbury Hospital.
² Includes \$1,000 paid from gifts for outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Easthampton POPULATION 10,694	Hingham POPULATION 10,694	Barnstable POPULATION 10,397	Shrewsbury POPULATION 10,392
REVENUE.	\$922,238.41	\$1,604,878.37	\$1,582,100.69	\$1,127,750.55
General	746,233.99	1,118,121.94	1,282,186.31	690,404.49
<i>Taxes</i>	647,842.80	1,033,404.25	1,110,371.93	626,587.61
Property and poll	434,571.13	845,426.37	851,895.74	488,029.56
Corporation and income	213,271.67	187,977.88	258,476.19	138,558.05
<i>Licenses and permits</i>	11,710.85	9,290.00	17,902.00	20,961.01
<i>Fines and forfeits</i>	547.50	187.60	1,391.20	480.00
<i>Grants and gifts</i>	85,842.84	74,980.78	150,106.28	42,385.87
For expenses	85,842.84	74,980.78	150,106.28	42,385.87
For outlays	—	—	—	—
All other	290.00	259.31	2,414.90	—
Commercial	176,004.42	486,756.43	299,914.38	437,346.06
<i>Special assessments</i>	—	2,392.09	930.89	—
To meet expenses	—	975.00	930.89	—
To meet outlays	—	1,417.09	—	—
<i>Privileges</i>	39,393.52	64,582.89	90,898.62	49,771.25
<i>Departmental</i>	177,144.60	167,302.79	170,282.52	39,812.93
General government	1,504.44	4,660.24	1,076.75	2,474.84
Protection of persons and property	571.62	1,217.78	146.99	1,819.10
Health and sanitation	3,449.88	43.08	7,136.31	—
Highways	1,199.83	601.43	5,070.79	2,793.07
Charities	58,741.30	66,023.83	120,668.71	27,991.54
Veterans' services	3,825.54	4,273.01	9,103.16	3,390.17
Schools	6,822.09	72,600.28	8,344.62	872.15
Libraries	—	—	—	421.06
Recreation	—	—	17,086.74	—
Unclassified	11,029.90	7,883.14	1,648.45	51.00
<i>Public service enterprises</i>	55,277.61	267,937.54	32,619.18	338,082.68
Electric light	—	267,937.54	—	279,734.25
Water	55,277.61	—	—	58,348.43
All other	—	—	32,619.18	—
<i>Cemeteries</i>	2,860.51	—	2,550.89	6,421.17
<i>Interest</i>	1,328.18	4,541.62	2,632.78	3,258.08
On sinking funds	—	—	—	—
On trust and investment funds	775.91	1,032.90	798.04	2,134.98
All other	552.27	3,508.72	1,834.74	1,123.05
NON-REVENUE.	\$302,214.98	\$415,872.74	\$1,392,851.59	\$528,155.26
Offsets to outlays	12,400.63	27,997.42	50,706.61	22,678.68
<i>Departmental</i>	12,400.63	27,997.42	50,706.61	22,678.68
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	105,000.00	23,671.62	712,136.90	—
<i>Loans, general purposes</i>	—	—	510,000.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	105,000.00	—	200,000.00	—
<i>Unpaid warrants or orders, current year</i>	—	23,671.62	—	—
<i>Premiums</i>	—	—	2,136.90	—
Transfers	10,032.53	83,922.77	200,883.31	3,400.65
<i>From sinking funds</i>	—	—	—	—
All other	10,032.53	83,922.77	200,883.31	3,400.65
Refunds	9,320.54	5,902.87	6,416.37	3,385.08
Agency, trust, and investment	165,461.28	274,378.06	422,708.40	498,690.85
<i>Taxes and licenses for State</i>	10.00	—	—	—
<i>Taxes for county</i>	53,522.71	47,992.31	153,964.46	24,947.36
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	110,225.77	222,664.75	266,263.94	471,207.92
All other	1,702.80	3,721.00	2,480.00	2,535.57
RECAPITULATION.				
Revenue and offsets to outlays	\$934,639.04	\$1,632,875.79	\$1,632,807.30	\$1,150,429.23
Premiums	—	—	2,136.90	—
Municipal indebtedness	105,000.00	23,671.62	710,000.00	—
Transfers and refunds	19,353.07	89,825.64	207,299.68	6,785.73
Agency, trust, and investment	165,461.28	274,378.06	422,708.40	498,690.85
Total receipts	\$1,224,453.39	\$2,020,751.11	\$2,974,952.28	\$1,655,905.81
Balance on hand, including funds	112,990.06	756,944.43	294,167.09	771,963.43
GRAND TOTAL	\$1,337,443.45	\$2,777,695.54	\$3,269,119.37	\$2,427,869.24

1 Includes \$15.00 from administration of trust funds.

Graded According to Population of 1950 — Continued.

PAYMENTS.	Easthampton POPULATION 10,694	Hingham POPULATION 10,694	Barnstable POPULATION 10,397	Shrewsbury POPULATION 10,392
Maintenance	\$759,735.30	\$1,364,397.60	\$1,233,778.33	\$937,270.62
<i>Departmental</i>	<i>704,871.81</i>	<i>1,110,286.50</i>	<i>1,173,115.82</i>	<i>634,138.65</i>
General government	47,986.29	67,684.99	73,855.93	38,508.54
Protection of persons and property	90,444.35	198,709.36	105,644.51	103,471.04
Health and sanitation	39,853.55	71,022.39	43,767.86	26,527.53
Highways	68,758.03	73,086.37	135,965.67	56,691.12
Charities	193,377.02	178,093.43	324,700.21	91,875.46
Veterans' services	12,429.10	6,393.11	17,395.04	8,357.08
Schools	205,846.78	437,996.46	396,077.64	274,880.68
Libraries	9,516.87	6,659.41	7,496.84	16,035.92
Recreation	9,246.22	26,509.27	36,799.95	8,391.94
Pensions	18,411.00	22,960.69	3,070.50	6,266.00
Unclassified	8,502.60	21,171.02	28,341.67	3,193.34
<i>Public service enterprises</i>	<i>45,012.52</i>	<i>253,290.55</i>	<i>53,557.50</i>	<i>290,018.99</i>
Electric light	—	253,290.55	—	239,138.36
Water	45,012.52	—	53,557.50	50,880.63
All other	—	—	—	—
<i>Cemeteries</i>	<i>10,215.77</i>	<i>—</i>	<i>7,105.01</i>	<i>12,771.87</i>
Administration of trust funds	135.20	820.55	—	841.11
Interest	2,526.05	9,244.14	4,476.88	9,801.61
<i>Loans, general purposes</i>	<i>1,132.30</i>	<i>9,244.14</i>	<i>4,476.88</i>	<i>9,141.61</i>
<i>Loans, public service enterprises</i>	<i>1,393.75</i>	<i>—</i>	<i>—</i>	<i>660.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	94,350.68	464,352.96	439,073.00	201,502.02
<i>Departmental</i>	<i>66,580.66</i>	<i>410,000.42</i>	<i>437,991.68</i>	<i>103,635.36</i>
General government	650.53	1,454.17	—	742.50
Protection of persons and property	15,202.79	7,979.47	—	14,815.00
Health and sanitation	17,247.89	175,685.13	8,203.35	—
Highways	27,970.66	77,833.24	142,534.94	38,933.74
Charities	1,627.81	361.75	—	402.16
Schools	2,209.78	140,028.94	253,956.97	48,741.96
Libraries	85.70	—	—	—
Recreation	1,415.50	2,357.72	32,446.42	—
Unclassified	170.00	4,300.00	850.00	—
<i>Public service enterprises</i>	<i>27,770.02</i>	<i>54,562.54</i>	<i>—</i>	<i>85,366.66</i>
Electric light	—	54,352.54	—	54,358.77
Water	27,770.02	—	—	31,007.89
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,081.32</i>	<i>12,500.00</i>
Municipal indebtedness	118,000.00	61,245.80	247,000.00	29,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,000.00</i>	<i>38,099.96</i>	<i>47,000.00</i>	<i>29,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>105,000.00</i>	<i>—</i>	<i>200,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>23,145.84</i>	<i>—</i>	<i>—</i>
Transfers	10,032.53	83,922.77	200,883.31	3,400.65
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>10,032.53</i>	<i>83,922.77</i>	<i>200,883.31</i>	<i>3,400.65</i>
Refunds	9,320.54	5,902.87	6,416.37	3,385.08
Agency, trust, and investment	162,802.27	200,915.64	226,355.27	496,288.30
<i>Taxes and licenses for State</i>	<i>10.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>53,522.71</i>	<i>47,992.31</i>	<i>153,964.46</i>	<i>24,947.86</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>107,568.56</i>	<i>149,185.33</i>	<i>69,910.81</i>	<i>468,805.37</i>
<i>All other</i>	<i>1,701.00</i>	<i>3,738.00</i>	<i>2,480.00</i>	<i>2,535.57</i>

RECAPITULATION

Maintenance and interest	\$762,261.35	\$1,373,641.74	\$1,238,255.21	\$947,072.23
Permanent debt (except from sinking funds)	13,000.00	38,099.96	47,000.00	29,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	94,350.68	464,352.96	439,073.00	201,502.02
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	105,000.00	23,145.84	200,000.00	—
Transfers (except to sinking funds) and refunds	19,353.07	89,825.64	207,299.68	6,785.73
Agency, trust, and investment	162,802.27	200,915.64	226,355.27	496,288.30
Total payments	\$1,156,767.37	\$2,189,981.78	\$2,357,983.16	\$1,680,648.28
<i>Balance on hand, including funds</i>	<i>180,676.08</i>	<i>687,713.76</i>	<i>911,136.21</i>	<i>747,220.96</i>
GRAND TOTAL	\$1,337,443.45	\$2,777,695.54	\$3,269,119.37	\$2,427,869.24

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Northbridge POPULATION 10,328	Agawam POPULATION 10,189	Middle- borough POPULATION 10,139	South Hadley POPULATION 10,122
REVENUE.	\$780,114.67	\$857,260.93	\$1,473,397.31	\$800,788.30
General	661,071.38	704,150.63	854,862.38	491,810.61
<i>Taxes</i>	594,673.66	635,679.78	667,345.16	432,952.11
Property and poll	337,269.80	495,223.10	506,605.12	299,589.94
Corporation and income	257,403.76	140,456.68	150,740.04	133,362.17
<i>Licenses and permits</i>	9,331.25	13,314.00	8,891.60	7,327.20
<i>Fines and forfeits</i>	390.00	613.30	20.60	107.50
<i>Grants and gifts</i>	56,671.72	52,575.10	187,638.22	51,340.46
For expenses	56,671.72	52,575.10	179,177.47	51,340.46
For outlays	—	—	8,460.75	—
<i>All other</i>	4.85	1,968.45	968.80	83.34
Commercial	119,043.29	153,110.30	618,534.93	308,977.69
<i>Special assessments</i>	—	7,716.60	—	722.40
To meet expenses	—	—	—	722.40
To meet outlays	—	7,716.60	—	—
<i>Privileges</i>	41,118.23	42,768.23	39,752.91	36,470.24
<i>Departmental</i>	71,596.04	48,244.95	199,354.01	65,535.16
General government	158.75	608.52	2,379.53	674.40
Protection of persons and property	586.59	262.91	3,523.12	956.32
Health and sanitation	359.25	1,054.45	641.21	2,695.75
Highways	6,811.14	7,266.09	4,916.02	—
Charities	37,460.70	28,582.84	155,807.93	42,099.28
Veterans' services	7,545.69	3,585.55	8,115.57	8,675.07
Schools	17,537.42	3,592.85	19,272.71	8,940.88
Libraries	766.50	103.25	1,157.62	61.75
Recreation	113.02	—	529.30	—
Unclassified	256.98	3,188.49	3,011.00	1,431.71
<i>Public service enterprises</i>	5,869.94	52,195.98	375,337.49	205,668.59
Electric light	—	—	132,510.53	205,668.59
Water	5,869.94	52,195.98	52,826.96	—
All other	—	—	—	—
<i>Cemeteries</i>	82.59	—	—	—
<i>Interest</i>	376.49	2,184.54	4,090.52	581.30
On sinking funds	—	—	—	—
On trust and investment funds	186.74	862.97	1,722.18	303.27
All other	189.75	1,321.57	2,368.34	278.03
NON-REVENUE.	\$140,488.80	\$584,466.09	\$548,039.56	\$137,530.83
Offsets to outlays	2,998.71	9,577.23	19,057.91	19,568.63
<i>Departmental</i>	2,998.71	9,577.23	4,451.14	19,568.63
<i>Public service enterprises</i>	—	—	14,606.77	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	403,943.61	483,997.47	—
<i>Loans, general purposes</i>	—	399,000.00	327,000.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	150,000.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	4,943.61	6,997.47	—
Transfers	30,377.84	50,791.41	916.11	12,704.24
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	30,377.84	50,791.41	916.11	12,704.24
Refunds	2,604.60	1,648.64	7,869.76	1,538.80
Agency, trust, and investment	104,507.65	118,505.20	36,198.31	103,719.16
<i>Taxes and licenses for State</i>	—	—	10.00	—
<i>Taxes for county</i>	25,877.07	21,101.99	25,747.70	44,700.28
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	77,639.18	95,196.41	7,718.73	56,678.65
<i>All other</i>	991.40	2,206.80	2,721.88	2,345.23
RECAPITULATION.				
Revenue and offsets to outlays	\$783,113.38	\$866,838.16	\$1,492,455.22	\$820,356.93
Premiums	—	4,943.61	6,997.47	—
Municipal indebtedness	—	399,000.00	477,000.00	—
Transfers and refunds	32,982.44	52,440.05	8,785.87	14,243.04
Agency, trust, and investment	104,507.65	118,505.20	36,198.31	103,719.16
Total receipts	\$920,603.47	\$1,441,727.02	\$2,021,436.87	\$938,319.13
Balance on hand, including funds	182,916.34	277,735.99	300,046.11	193,668.82
GRAND TOTAL	\$1,103,519.81	\$1,719,463.01	\$2,321,482.98	\$1,131,987.95

¹ Includes \$67,341.75 from gas.

Graded According to Population of 1950 — Continued.

PAYMENTS.	Northbridge POPULATION 10,328	Agawam POPULATION 10,189	Middle- borough POPULATION 10,139	South Hadley POPULATION 10,122
Maintenance	\$630,548.79	\$666,878.11	\$1,278,420.16	\$667,458.48
<i>Departmental</i>	<i>615,446.40</i>	<i>616,395.41</i>	<i>957,669.90</i>	<i>515,269.19</i>
General government	22,528.87	43,816.64	41,414.02	34,081.45
Protection of persons and property	32,453.29	68,532.46	84,508.45	27,673.17
Health and sanitation	44,638.53	27,404.25	31,791.71	20,586.78
Highways	72,591.84	61,721.27	60,754.54	56,880.31
Charities	129,012.68	95,738.02	399,463.75	124,263.41
Veterans' services	17,493.06	9,095.06	13,942.39	12,033.18
Schools	263,359.18	289,581.78	282,648.28	211,152.93
Libraries	12,999.88	4,518.33	14,849.56	8,721.94
Recreation	11,742.64	3,506.20	5,874.06	8,346.56
Pensions	1,436.00	5,375.20	8,702.50	3,029.52
Unclassified	7,190.43	7,106.20	13,720.64	8,499.94
<i>Public service enterprises</i>	<i>13,718.65</i>	<i>50,243.13</i>	<i>320,655.86</i>	<i>152,189.29</i>
Electric light	—	—	1293,676.29	152,189.29
Water	13,718.65	50,243.13	26,796.26	—
All other	—	—	182.81	—
<i>Cemeteries</i>	<i>1,190.79</i>	<i>195.00</i>	—	—
Administration of trust funds	192.95	44.57	94.90	—
Interest	778.18	4,365.00	10,186.58	440.00
<i>Loans, general purposes</i>	<i>778.18</i>	<i>4,365.00</i>	<i>891.58</i>	<i>440.00</i>
<i>Loans, public service enterprises</i>	—	—	8,795.00	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	148,547.52	520,869.82	175,339.75	75,720.54
<i>Departmental</i>	<i>138,250.43</i>	<i>498,725.86</i>	<i>47,425.48</i>	<i>47,933.88</i>
General government	2,500.00	121.98	3,007.15	—
Protection of persons and property	—	19,737.19	4,295.27	—
Health and sanitation	82,221.95	67,326.34	10,974.00	17,315.51
Highways	32,749.14	66,689.90	14,428.14	29,859.26
Charities	—	—	2,986.85	—
Schools	—	343,244.30	9,444.32	759.11
Libraries	999.94	65.50	—	—
Recreation	9,090.40	1,540.65	2,289.75	—
Unclassified	725.00	—	—	—
<i>Public service enterprises</i>	<i>20,261.09</i>	<i>22,143.96</i>	<i>127,914.27</i>	<i>27,786.66</i>
Electric light	—	—	155,633.23	27,786.66
Water	20,261.09	22,143.96	72,281.04	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	5,000.00	10,000.00	197,000.00	7,000.00
From sinking funds	—	—	—	—
From revenue and other sources	5,000.00	10,000.00	47,000.00	7,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	—	150,000.00	—
Warrants or orders, previous years	—	—	—	—
Transfers	30,377.84	50,791.41	916.11	12,704.24
To sinking funds from revenue	—	—	—	—
All other	30,377.84	50,791.41	916.11	12,704.24
Refunds	2,604.60	1,648.64	7,869.76	1,538.80
Agency, trust, and investment	69,905.88	68,349.14	35,838.65	100,525.20
Taxes and licenses for State	—	—	10.00	—
Taxes for county	25,877.07	21,101.99	25,747.70	44,700.28
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	43,037.41	45,040.35	8,119.87	53,479.69
All other	991.40	2,206.80	1,961.08	2,345.23

RECAPITULATION.

Maintenance and interest	\$631,326.97	\$671,243.11	\$1,288,606.74	\$667,898.48
Permanent debt (except from sinking funds)	5,000.00	10,000.00	47,000.00	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	148,547.52	520,869.82	175,339.75	75,720.54
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	150,000.00	—
Transfers (except to sinking funds) and refunds	32,982.44	52,440.05	8,785.87	14,243.04
Agency, trust, and investment	69,905.88	68,349.14	35,838.65	100,525.20
Total payments	\$887,762.81	\$1,322,902.12	\$1,705,571.01	\$865,387.26
Balance on hand, including funds	215,757.00	396,560.89	615,921.97	266,595.69
GRAND TOTAL	\$1,103,519.81	\$1,719,463.01	\$2,321,492.98	\$1,131,982.95

¹ Includes \$62,884.88 for gas.² Includes \$10,488.11 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Randolph POPULATION 10,007	Palmer POPULATION 9,524	Bridgewater POPULATION 9,513	Chelmsford POPULATION 9,303
REVENUE.	\$837,846.20	\$762,762.36	\$617,346.61	\$863,502.81
General	672,149.07	624,823.41	481,844.30	703,746.73
<i>Taxes</i>	<i>586,149.88</i>	<i>543,416.48</i>	<i>410,263.66</i>	<i>582,315.50</i>
Property and poll	447,693.94	363,878.04	307,943.67	443,998.00
Corporation and income	138,455.94	179,537.44	102,319.99	138,317.50
<i>Licenses and permits</i>	<i>5,997.00</i>	<i>9,128.40</i>	<i>8,531.45</i>	<i>9,621.91</i>
<i>Fines and forfeits</i>	<i>95.11</i>	<i>1,251.65</i>	<i>911.50</i>	<i>53.41</i>
<i>Grants and gifts</i>	<i>77,716.08</i>	<i>70,697.98</i>	<i>62,051.34</i>	<i>111,356.14</i>
For expenses	77,716.08	70,697.98	62,051.34	111,356.14
For outlays	—	—	—	—
<i>All other</i>	<i>2,191.00</i>	<i>330.00</i>	<i>86.35</i>	<i>399.77</i>
Commercial	165,697.13	137,938.95	135,502.31	159,756.08
<i>Special assessments</i>	—	<i>1,155.00</i>	<i>189.64</i>	—
To meet expenses	—	—	189.64	—
To meet outlays	—	1,155.00	—	—
<i>Privileges</i>	<i>31,775.42</i>	<i>57,771.33</i>	<i>25,811.39</i>	<i>44,104.12</i>
<i>Departmental</i>	<i>94,070.32</i>	<i>74,577.31</i>	<i>62,162.21</i>	<i>110,497.63</i>
General government	885.75	68.95	1,440.91	2,286.84
Protection of persons and property	99.68	365.12	666.63	1,268.58
Health and sanitation	—	—	247.20	1,133.97
Highways	994.42	3,171.99	4,906.88	12,307.83
Charities	64,303.58	53,610.59	49,180.33	82,445.04
Veterans' services	12,138.76	8,540.99	1,779.07	6,518.48
Schools	15,489.09	7,173.67	2,225.11	4,204.59
Libraries	—	—	503.40	170.25
Recreation	—	100.00	642.68	—
Unclassified	159.04	1,546.00	570.00	161.95
<i>Public service enterprises</i>	<i>36,143.84</i>	—	<i>45,487.14</i>	—
Electric light	—	—	—	—
Water	36,143.84	—	45,487.14	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>3,404.46</i>	—	<i>3,231.00</i>
<i>Interest</i>	<i>3,707.55</i>	<i>1,030.85</i>	<i>1,851.93</i>	<i>1,923.43</i>
On sinking funds	—	—	—	—
On trust and investment funds	60.90	36.02	1,297.19	1,407.27
All other	3,646.65	994.83	554.74	516.16
NON-REVENUE.	\$178,528.68	\$173,903.38	\$203,799.64	\$272,812.46
Offsets to outlays	—	112,685.84	10,949.82	24,840.72
<i>Departmental</i>	—	<i>112,685.84</i>	<i>10,949.82</i>	<i>24,840.72</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	132,179.70	—	137,135.87	168,989.57
<i>Loans, general purposes</i>	<i>30,000.00</i>	—	<i>120,000.00</i>	<i>16,989.57</i>
<i>Loans, public service enterprises</i>	—	—	<i>16,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>102,000.00</i>	—	—	<i>152,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>179.70</i>	—	<i>1,135.87</i>	—
Transfers	38.19	36.02	5,898.35	6,707.35
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>38.19</i>	<i>36.02</i>	<i>5,898.35</i>	<i>6,707.35</i>
Refunds	4,836.45	2,021.32	2,073.10	7,336.67
Agency, trust, and investment	41,474.34	59,160.20	47,742.50	64,938.15
<i>Taxes and licenses for State</i>	—	<i>20.00</i>	—	<i>120.00</i>
<i>Taxes for county</i>	<i>12,293.72</i>	<i>18,635.43</i>	<i>18,566.37</i>	<i>18,633.40</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>27,964.22</i>	<i>38,699.57</i>	<i>28,165.93</i>	<i>39,604.20</i>
<i>All other</i>	<i>1,216.40</i>	<i>1,905.20</i>	<i>1,010.20</i>	<i>6,580.55</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$837,846.20	\$875,448.20	\$628,296.43	\$888,343.53
Premiums	179.70	—	1,135.87	—
Municipal indebtedness	132,000.00	—	136,000.00	168,989.57
Transfers and refunds	4,874.64	2,057.34	7,971.45	14,044.02
Agency, trust, and investment	41,474.34	59,160.20	47,742.50	64,938.15
Total receipts	\$1,016,374.88	\$936,665.74	\$821,146.25	\$1,136,315.27
<i>Balance on hand, including funds</i>	<i>150,815.04</i>	<i>439,214.53</i>	<i>185,576.61</i>	<i>145,089.32</i>
GRAND TOTAL	\$1,167,189.92	\$1,375,880.27	\$1,006,721.86	\$1,281,404.59

Graded According to Population of 1950 — Continued.

PAYMENTS.	Randolph POPULATION 10,007	Palmer POPULATION 9,524	Bridgewater POPULATION 9,513	Chelmsford POPULATION 9,303
Maintenance	\$675,583.25	\$612,861.07	\$500,002.52	\$751,162.54
<i>Departmental</i>	<i>645,122.67</i>	<i>602,636.28</i>	<i>480,804.24</i>	<i>745,561.21</i>
General government	34,913.05	33,953.88	23,608.73	34,333.02
Protection of persons and property	61,186.87	36,283.55	46,757.80	73,524.12
Health and sanitation	20,796.54	15,833.05	22,738.75	19,541.42
Highways	47,928.62	75,293.05	43,970.43	94,770.95
Charities	191,536.73	145,835.46	146,685.27	246,611.69
Veterans' services	15,798.42	18,931.62	2,742.31	11,870.71
Schools	257,000.76	252,328.57	171,545.95	241,512.24
Libraries	3,500.00	5,000.00	8,838.54	7,709.11
Recreation	871.40	6,838.38	5,079.58	3,947.92
Pensions	2,308.70	3,421.45	3,490.00	3,679.00
Unclassified	9,281.58	8,917.27	5,346.88	8,061.03
<i>Public service enterprises</i>	<i>50,469.58</i>	<i>—</i>	<i>19,198.28</i>	<i>—</i>
Electric light	—	—	—	—
Water	30,459.58	—	19,198.28	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>10,224.79</i>	<i>—</i>	<i>5,586.85</i>
Administration of trust funds	1.00	—	—	15.00
Interest	1,519.20	—	5,544.05	734.66
<i>Loans, general purposes</i>	<i>1,519.20</i>	<i>—</i>	<i>920.30</i>	<i>734.66</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,623.75</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	50,176.32	185,410.30	292,781.71	64,012.73
<i>Departmental</i>	<i>44,987.06</i>	<i>185,410.30</i>	<i>260,813.57</i>	<i>64,012.73</i>
General government	165.79	—	—	5,446.21
Protection of persons and property	2,930.88	2,842.50	3,897.00	8,507.09
Health and sanitation	—	8,235.14	207,890.28	—
Highways	—	159,595.21	25,100.34	35,706.43
Charities	163.79	—	—	—
Schools	41,726.60	9,000.00	—	3,478.83
Libraries	—	—	—	9,995.43
Recreation	—	4,987.45	3,464.21	528.74
Unclassified	—	750.00	10,461.74	350.00
<i>Public service enterprises</i>	<i>5,189.26</i>	<i>—</i>	<i>41,968.14</i>	<i>—</i>
Electric light	—	—	—	—
Water	5,189.26	—	41,968.14	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	113,000.00	—	19,000.00	176,989.57
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,000.00</i>	<i>—</i>	<i>19,000.00</i>	<i>26,989.57</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>101,000.00</i>	<i>—</i>	<i>—</i>	<i>150,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	38.19	36.02	5,898.35	6,707.35
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>38.19</i>	<i>36.02</i>	<i>5,898.35</i>	<i>6,707.35</i>
Refunds	4,836.45	2,021.32	2,073.10	7,336.67
Agency, trust, and investment	41,750.95	59,608.24	53,244.85	59,218.81
<i>Taxes and licenses for State</i>	<i>—</i>	<i>20.00</i>	<i>—</i>	<i>180.00</i>
<i>Taxes for county</i>	<i>12,293.72</i>	<i>18,635.43</i>	<i>18,566.37</i>	<i>18,633.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>28,246.23</i>	<i>39,037.41</i>	<i>33,660.48</i>	<i>33,884.86</i>
<i>All other</i>	<i>1,211.00</i>	<i>1,915.40</i>	<i>1,018.00</i>	<i>6,580.55</i>
RECAPITULATION.				
Maintenance and interest	\$677,102.45	\$612,861.07	\$505,546.57	\$751,897.20
Permanent debt (except from sinking funds)	12,000.00	—	19,000.00	26,989.57
Sinking fund requirements from revenue	—	—	—	—
Outlays	50,176.32	185,410.30	292,781.71	64,012.73
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	101,000.00	—	—	150,000.00
Transfers (except to sinking funds) and refunds	4,874.64	2,057.34	7,971.45	14,044.02
Agency, trust, and investment	41,750.95	59,608.24	53,244.85	59,218.81
Total payments	\$886,904.36	\$859,936.95	\$878,544.58	\$1,066,162.33
<i>Balance on hand, including funds</i>	<i>280,285.66</i>	<i>515,943.32</i>	<i>128,177.28</i>	<i>215,242.26</i>
GRAND TOTAL	\$1,167,189.92	\$1,375,880.27	\$1,006,721.86	\$1,281,404.59

TABLE I.—*Summary of Financial Transactions. Towns*

RECEIPTS.	Rockland POPULATION 8,929	Walpole POPULATION 8,865	Auburn POPULATION 8,838	Concord POPULATION 8,676
REVENUE.	\$860,738.79	\$1,106,836.29	\$584,564.45	\$1,321,189.05
General	664,010.08	919,160.96	511,359.18	784,113.34
<i>Taxes</i>	<i>541,483.21</i>	<i>861,261.44</i>	<i>465,620.97</i>	<i>728,950.82</i>
Property and poll	402,203.97	554,674.60	336,583.77	592,247.55
Corporation and income	139,279.24	306,586.84	129,037.20	136,703.27
<i>Licenses and permits</i>	<i>6,253.55</i>	<i>10,808.14</i>	<i>1,461.00</i>	<i>9,667.00</i>
<i>Fines and forfeits</i>	<i>403.40</i>	<i>28.00</i>	<i>435.00</i>	<i>615.40</i>
<i>Grants and gifts</i>	<i>115,679.92</i>	<i>46,913.88</i>	<i>43,842.81</i>	<i>44,628.41</i>
For expenses	115,679.92	46,913.88	42,842.21	44,528.41
For outlays	—	—	1,000.00	—
<i>All other</i>	<i>190.00</i>	<i>150.00</i>	—	<i>651.71</i>
Commercial	196,728.71	187,675.33	73,205.27	537,075.71
<i>Special assessments</i>	<i>—</i>	<i>13,800.45</i>	—	—
To meet expenses	—	1,207.04	—	—
To meet outlays	—	12,593.41	—	—
<i>Privileges</i>	<i>30,808.50</i>	<i>41,418.71</i>	<i>33,799.74</i>	<i>48,901.99</i>
<i>Departmental</i>	<i>116,355.81</i>	<i>60,135.04</i>	<i>36,502.53</i>	<i>94,671.10</i>
General government	1,438.53	3,001.45	2,257.35	4,446.44
Protection of persons and property	596.89	123.35	386.15	1,128.29
Health and sanitation	48.00	5,862.32	—	9,335.59
Highways	1,259.06	3,725.87	1,024.00	2,260.50
Charities	107,575.59	25,204.96	27,554.85	40,627.11
Veterans' services	3,671.83	1,421.15	3,514.18	2,057.40
Schools	678.13	20,134.74	1,256.72	25,951.77
Libraries	676.07	631.11	316.31	—
Recreation	266.00	—	50.00	—
Unclassified	145.71	30.09	142.97	8,864.00
<i>Public service enterprises</i>	<i>47,771.32</i>	<i>64,425.22</i>	—	<i>379,693.46</i>
Electric light	—	—	—	278,458.86
Water	47,771.32	64,425.22	—	101,234.60
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>2,314.00</i>	<i>4,033.81</i>
<i>Interest</i>	<i>1,798.08</i>	<i>7,895.91</i>	<i>589.00</i>	<i>9,775.35</i>
On sinking funds	—	—	—	—
On trust and investment funds	107.91	5,600.14	253.88	8,758.65
All other	1,690.17	2,295.77	335.12	1,016.70
NON-REVENUE.	\$525,418.88	\$564,596.77	\$161,865.89	\$353,810.83
Offsets to outlays	8,999.74	13,143.58	14,403.78	78,054.83
<i>Departmental</i>	<i>8,999.74</i>	<i>13,143.58</i>	<i>14,403.78</i>	<i>33,826.82</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>44,228.51</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	225,000.00	452,759.00	75,000.00	95,220.40
<i>Loans, general purposes</i>	<i>—</i>	<i>450,000.00</i>	—	—
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	—	<i>60,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	—	—
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	—	—
<i>Temporary loans (including revenue loans)</i>	<i>225,000.00</i>	—	<i>75,000.00</i>	<i>34,750.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	—	—
<i>Premiums</i>	<i>—</i>	<i>2,759.00</i>	—	<i>470.40</i>
Transfers	75,000.00	4,623.28	787.46	24,081.42
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	—	—
<i>All other</i>	<i>75,000.00</i>	<i>4,623.28</i>	<i>787.46</i>	<i>24,081.42</i>
Refunds	1,138.65	4,720.70	3,872.63	5,347.54
Agency, trust, and investment	215,280.49	89,350.21	67,802.02	151,106.64
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	—	—
<i>Taxes for county</i>	<i>25,922.85</i>	<i>28,315.87</i>	<i>18,284.40</i>	<i>28,744.54</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	—	—
<i>Sinking and other permanent funds</i>	<i>167,936.64</i>	<i>59,125.54</i>	<i>47,998.02</i>	<i>116,219.69</i>
<i>All other</i>	<i>21,421.00</i>	<i>1,908.80</i>	<i>1,519.60</i>	<i>7,142.41</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$869,738.53	\$1,119,979.87	\$598,968.23	\$1,399,243.88
Premiums	—	2,759.00	—	470.40
Municipal indebtedness	225,000.00	450,000.00	75,000.00	94,750.00
Transfers and refunds	76,138.65	9,343.98	4,660.09	29,428.96
Agency, trust, and investment	215,280.49	89,350.21	67,802.02	151,106.64
Total receipts	\$1,386,157.67	\$1,671,433.06	\$746,430.34	\$1,674,999.88
Balance on hand, including funds	51,068.02	407,683.33	378,275.12	352,352.59
GRAND TOTAL	\$1,437,215.69	\$2,079,116.39	\$1,124,705.46	\$2,027,352.47

Graded According to Population of 1950 — Continued.

PAYMENTS.	Rockland POPULATION 8,929	Walpole POPULATION 8,865	Auburn POPULATION 8,838	Concord POPULATION 8,676
Maintenance	\$775,038.46	\$905,565.20	\$488,835.87	\$1,066,081.27
<i>Departmental</i>	<i>781,418.65</i>	<i>886,866.82</i>	<i>484,073.67</i>	<i>788,797.08</i>
General government	33,113.45	62,319.30	23,001.67	46,582.08
Protection of persons and property	56,486.31	77,145.19	18,181.80	116,918.89
Health and sanitation	41,483.91	46,191.84	21,130.39	53,224.30
Highways	47,375.09	104,352.08	57,642.26	68,967.75
Charities	304,304.96	94,936.00	96,852.66	118,665.02
Veterans' services	9,611.18	3,040.85	7,896.74	7,757.17
Schools	209,131.76	344,758.70	233,178.45	310,580.56
Libraries	7,848.90	21,624.53	9,206.06	19,742.37
Recreation	10,304.21	27,400.14	3,608.53	15,698.31
Pensions	1,995.00	7,642.25	1,632.00	16,654.00
Unclassified	9,763.88	46,955.94	11,743.11	14,006.63
<i>Public service enterprises</i>	<i>43,619.81</i>	<i>69,102.07</i>	—	<i>260,330.04</i>
Electric light	—	—	—	216,997.36
Water	43,619.81	69,102.07	—	43,332.68
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>83.11</i>	<i>4,762.20</i>	<i>13,324.11</i>
Administration of trust funds	—	13.20	—	3,630.04
Interest	2,452.10	6,332.69	8,524.48	6,319.25
<i>Loans, general purposes</i>	<i>1,637.10</i>	<i>6,182.69</i>	<i>8,524.48</i>	<i>2,978.00</i>
<i>Loans, public service enterprises</i>	<i>815.00</i>	<i>150.00</i>	—	<i>3,341.25</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	121,179.78	138,993.79	276,828.28	232,528.03
<i>Departmental</i>	<i>106,781.46</i>	<i>121,475.47</i>	<i>275,428.28</i>	<i>108,752.82</i>
General government	587.41	277.00	5,036.97	1,018.00
Protection of persons and property	1,947.29	6,977.21	10,367.00	150.00
Health and sanitation	1,701.18	51,783.00	—	1,761.82
Highways	39,610.69	36,849.66	38,730.05	57,139.15
Charities	—	—	—	—
Schools	8,605.36	25,588.60	221,213.26	47,898.45
Libraries	—	—	81.00	—
Recreation	53,944.53	—	—	229.40
Unclassified	385.00	—	—	556.00
<i>Public service enterprises</i>	<i>14,398.32</i>	<i>17,518.32</i>	—	<i>120,660.21</i>
Electric light	—	—	—	51,460.39
Water	14,398.32	17,518.32	—	69,199.82
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>1,400.00</i>	<i>3,115.00</i>
Municipal indebtedness	236,000.00	45,331.65	111,000.00	47,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>11,000.00</i>	<i>45,331.65</i>	<i>36,000.00</i>	<i>32,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>225,000.00</i>	—	<i>75,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	75,000.00	4,623.28	787.46	24,081.42
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>75,000.00</i>	<i>4,623.28</i>	<i>787.46</i>	<i>24,081.42</i>
Refunds	1,138.65	4,720.70	3,872.63	5,347.54
Agency, trust, and investment	139,468.69	89,869.60	77,635.04	149,206.32
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	<i>25,922.85</i>	<i>28,315.87</i>	<i>18,284.40</i>	<i>28,744.54</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>92,116.44</i>	<i>59,644.93</i>	<i>57,831.04</i>	<i>113,312.77</i>
<i>All other</i>	<i>21,429.40</i>	<i>1,908.80</i>	<i>1,519.60</i>	<i>7,149.01</i>
RECAPITULATION.				
Maintenance and interest	\$777,490.56	\$911,897.89	\$497,360.35	\$1,072,400.52
Permanent debt (except from sinking funds)	11,000.00	45,331.65	36,000.00	32,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	121,179.78	138,993.79	276,828.28	232,528.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	225,000.00	—	75,000.00	15,000.00
Transfers (except to sinking funds) and refunds	76,138.65	9,343.98	4,660.09	29,428.96
Agency, trust, and investment	139,468.69	89,869.60	77,635.04	149,206.32
Total payments	\$1,350,277.68	\$1,195,436.91	\$967,483.76	\$1,531,063.83
<i>Balance on hand, including funds</i>	<i>86,938.01</i>	<i>883,679.48</i>	<i>157,221.70</i>	<i>496,288.64</i>
GRAND TOTAL	\$1,437,215.69	\$2,079,116.39	\$1,124,705.46	\$2,027,352.47

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ludlow POPULATION 8,629	Dracut POPULATION 8,577	Somerset POPULATION 8,512	Falmouth POPULATION 8,497
REVENUE.	\$682,664.05	\$620,314.43	\$769,098.63	\$1,441,529.07
General	593,398.93	514,860.47	633,360.35	1,197,944.14
<i>Taxes</i>	531,295.44	403,021.65	582,180.55	1,103,406.31
Property and poll	362,768.84	283,408.22	429,797.24	882,339.37
Corporation and income	168,526.60	119,613.43	152,383.31	221,066.94
<i>Licenses and permits</i>	8,630.68	7,816.50	4,533.20	15,409.00
<i>Fines and forfeits</i>	307.00	125.34	740.00	225.00
<i>Grants and gifts</i>	53,006.26	101,152.25	45,303.83	78,903.83
For expenses	53,006.26	101,152.25	45,303.83	78,903.83
For outlays	—	—	—	—
All other	159.55	2,744.73	602.77	—
Commercial	89,265.12	105,453.96	135,738.28	243,584.93
<i>Special assessments</i>	2,322.62	—	—	—
To meet expenses	—	—	—	—
To meet outlays	2,322.62	—	—	—
<i>Privileges</i>	34,665.17	25,681.33	31,674.05	44,570.78
<i>Departmental</i>	49,384.16	78,219.21	48,697.97	84,768.80
General government	13.44	414.32	57.00	371.20
Protection of persons and property	493.50	457.65	174.36	408.88
Health and sanitation	541.00	—	203.26	2,283.00
Highways	6,252.44	4,980.20	—	2,958.24
Charities	32,655.55	67,398.65	32,928.54	62,652.22
Veterans' services	5,095.94	4,945.37	41.00	3,557.42
Schools	1,167.09	15.32	14,459.90	4,677.15
Libraries	296.30	—	236.00	248.53
Recreation	752.00	—	—	6,378.15
Unclassified	2,116.90	7.70	597.91	1,234.01
<i>Public service enterprises</i>	—	—	54,843.20	107,539.94
Electric light	—	—	—	—
Water	—	—	54,843.20	107,539.94
All other	—	—	—	—
<i>Cemeteries</i>	1,571.31	137.40	—	2,482.65
<i>Interest</i>	1,321.86	1,416.02	523.06	4,222.76
On sinking funds	—	—	—	—
On trust and investment funds	81.02	285.61	166.97	1,075.40
All other	1,240.84	1,130.41	356.09	3,147.36
NON-REVENUE.	\$273,331.05	\$110,984.26	\$83,390.11	\$369,336.85
Offsets to outlays	24,745.75	17,996.44	10,716.23	18,828.06
<i>Departmental</i>	24,745.75	17,996.44	10,716.23	18,828.06
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	50,000.00	50,000.00	—	150,300.00
<i>Loans, general purposes</i>	—	—	—	21,500.00
<i>Loans, public service enterprises</i>	—	—	—	20,800.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	50,000.00	50,000.00	—	108,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	72,000.00	385.00	—	3,418.22
<i>From sinking funds</i>	—	—	—	—
All other	72,000.00	385.00	—	3,418.22
Refunds	3,847.34	2,804.18	2,470.86	6,445.55
Agency, trust, and investment	122,737.96	39,798.64	70,203.02	190,345.02
<i>Taxes and licenses for State</i>	40.00	—	—	—
<i>Taxes for county</i>	17,950.30	10,400.03	37,740.60	131,495.96
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	103,093.26	27,412.61	31,451.02	57,567.66
All other	1,654.40	1,986.00	1,011.40	1,281.40
RECAPITULATION.				
Revenue and offsets to outlays	\$707,409.80	\$638,310.87	\$779,814.86	\$1,460,357.13
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	50,000.00	—	150,300.00
Transfers and refunds	75,847.34	3,189.18	2,470.86	9,863.77
Agency, trust, and investment	122,737.96	39,798.64	70,203.02	190,345.02
Total receipts	\$955,995.10	\$731,298.69	\$852,488.74	\$1,810,865.92
Balance on hand, including funds	124,172.69	158,884.59	237,798.08	404,643.71
GRAND TOTAL	\$1,080,167.79	\$890,133.28	\$1,090,286.82	\$2,215,509.63

Graded According to Population of 1950 — Continued.

PAYMENTS.	Ludlow POPULATION 8,629	Dracut POPULATION 8,577	Somerset POPULATION 8,512	Falmouth POPULATION 8,497
Maintenance	\$559,803.52	\$568,044.84	\$577,565.76	\$1,079,409.32
<i>Departmental</i>	<i>557,440.47</i>	<i>567,003.24</i>	<i>580,819.15</i>	<i>991,321.41</i>
General government	32,740.97	30,751.05	26,755.15	46,542.10
Protection of persons and property	60,407.04	33,443.88	64,590.23	168,899.71
Health and sanitation	41,135.86	14,096.83	36,726.31	49,293.74
Highways	69,566.88	76,782.95	51,982.22	100,866.65
Charities	115,700.96	195,676.76	114,428.97	213,805.28
Veterans' services	8,726.37	12,880.85	3,790.68	9,772.36
Schools	197,164.73	190,846.94	210,717.65	312,169.41
Libraries	8,242.94	3,809.81	6,695.85	10,762.40
Recreation	12,824.37	1,514.57	6,223.96	42,826.40
Pensions	2,974.25	3,199.03	3,680.92	12,556.57
Unclassified	7,956.10	4,000.57	5,227.21	23,826.89
<i>Public service enterprises</i>	<i>-</i>	<i>-</i>	<i>46,746.61</i>	<i>82,440.88</i>
Electric light	-	-	-	-
Water	-	-	46,746.61	81,466.13
All other	-	-	-	974.75
<i>Cemeteries</i>	<i>2,363.05</i>	<i>1,041.60</i>	<i>-</i>	<i>5,632.23</i>
<i>Administration of trust funds</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>14.80</i>
Interest	1,466.44	188.13	5,620.00	6,220.85
<i>Loans, general purposes</i>	<i>1,466.44</i>	<i>188.13</i>	<i>300.00</i>	<i>4,811.65</i>
<i>Loans, public service enterprises</i>	<i>-</i>	<i>-</i>	<i>5,320.00</i>	<i>1,409.20</i>
<i>Loans, cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Outlays	137,261.37	51,439.27	86,481.73	313,975.93
<i>Departmental</i>	<i>137,261.37</i>	<i>51,439.27</i>	<i>56,082.27</i>	<i>264,593.72</i>
General government	175.00	167.88	1,316.43	3,910.42
Protection of persons and property	24,347.89	19,951.87	2,189.93	37,590.72
Health and sanitation	8,571.96	-	2,402.69	54,851.67
Highways	38,881.99	30,092.05	43,239.61	123,508.74
Charities	-	-	-	984.01
Schools	2,711.13	747.22	3,591.94	29,387.72
Libraries	-	-	-	-
Recreation	8,650.00	480.25	3,341.67	10,627.54
Unclassified	53,923.40	-	-	3,732.90
<i>Public service enterprises</i>	<i>-</i>	<i>-</i>	<i>30,399.46</i>	<i>49,382.21</i>
Electric light	-	-	-	-
Water	-	-	30,399.46	49,382.21
All other	-	-	-	-
<i>Cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Municipal indebtedness	58,000.00	51,000.00	25,000.00	124,870.00
<i>From sinking funds</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>From revenue and other sources</i>	<i>8,000.00</i>	<i>1,000.00</i>	<i>25,000.00</i>	<i>16,870.00</i>
<i>Bonds refunded, current year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>50,000.00</i>	<i>-</i>	<i>108,000.00</i>
<i>Warrants or orders, previous years</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers	72,000.00	385.00	-	3,418.22
<i>To sinking funds from revenue</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other</i>	<i>72,000.00</i>	<i>385.00</i>	<i>-</i>	<i>3,418.22</i>
Refunds	3,847.34	2,804.18	2,470.86	6,445.55
Agency, trust, and investment	52,541.52	36,755.74	70,391.86	187,730.86
<i>Taxes and licenses for State</i>	<i>40.00</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Taxes for county</i>	<i>17,950.30</i>	<i>10,400.08</i>	<i>37,740.60</i>	<i>131,495.96</i>
<i>Expenditures for grade crossings</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds</i>	<i>32,896.82</i>	<i>24,384.91</i>	<i>31,654.26</i>	<i>54,970.90</i>
<i>All other</i>	<i>1,654.40</i>	<i>1,990.80</i>	<i>997.00</i>	<i>1,264.00</i>
RECAPITULATION.				
Maintenance and interest	\$561,269.96	\$568,232.97	\$583,185.76	\$1,085,630.17
Permanent debt (except from sinking funds)	8,000.00	1,000.00	25,000.00	16,870.00
Sinking fund requirements from revenue	-	-	-	-
Outlays	137,261.37	51,439.27	86,481.73	313,975.93
Permanent debt from sinking funds	-	-	-	-
Bonds refunded, current year	-	-	-	-
Temporary loans	50,000.00	50,000.00	-	108,000.00
Transfers (except to sinking funds) and refunds	75,847.34	3,189.18	2,470.86	9,863.77
Agency, trust, and investment	52,541.52	36,755.74	70,391.86	187,730.86
Total payments	\$884,920.19	\$710,617.16	\$767,530.21	\$1,722,070.73
Balance on hand, including funds	195,247.60	179,516.12	322,756.61	493,438.90
GRAND TOTAL	\$1,080,167.79	\$890,133.28	\$1,090,286.82	\$2,215,509.63

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	North Andover POPULATION 8,429	Whitman POPULATION 8,422	Grafton POPULATION 8,174	Millbury POPULATION 8,144
REVENUE.	\$856,558.83	\$901,317.01	\$564,380.32	\$647,118.82
General	686,473.49	686,758.61	456,555.16	544,007.05
<i>Taxes</i>	613,039.95	567,147.59	375,578.59	468,937.43
Property and poll	469,854.96	434,815.49	276,054.66	325,572.51
Corporation and income	143,184.99	132,332.10	99,523.93	143,364.92
<i>Licenses and permits</i>	5,273.00	5,490.94	6,071.84	7,271.00
<i>Fines and forfeits</i>	35.00	272.95	87.00	285.60
<i>Grants and gifts</i>	67,975.54	112,484.22	74,817.73	67,399.02
For expenses	67,975.54	112,383.01	74,817.73	67,399.02
For outlays	—	101.21	—	—
All other	150.00	1,362.91	—	114.10
Commercial	170,085.34	214,558.40	107,825.16	103,111.77
<i>Special assessments</i>	2,739.12	—	—	—
To meet expenses	2,739.12	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	38,129.98	31,315.38	29,146.99	27,895.51
<i>Departmental</i>	78,116.28	141,589.49	72,741.50	71,381.84
General government	410.25	1,637.05	1,664.20	128.60
Protection of persons and property	285.35	303.21	177.81	446.85
Health and sanitation	3,491.02	218.25	—	—
Highways	582.00	3,257.30	1,137.48	3,495.78
Charities	65,319.02	102,390.43	50,961.14	54,057.47
Veterans' services	2,818.63	6,293.47	6,097.55	12,327.03
Schools	4,535.16	25,792.02	12,015.91	275.50
Libraries	582.38	207.81	177.30	25.48
Recreation	—	405.95	—	—
Unclassified	92.47	1,084.00	510.11	625.13
<i>Public service enterprises</i>	50,083.20	39,262.94	—	—
Electric light	—	—	—	—
Water	50,083.20	39,262.94	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	2,429.60	2,899.00
<i>Interest</i>	1,016.76	2,390.59	3,507.07	935.42
On sinking funds	—	—	—	—
On trust and investment funds	462.90	1,318.04	3,063.20	103.95
All other	553.86	1,072.55	443.87	831.47
NON-REVENUE.	\$591,245.77	\$137,071.25	\$225,136.28	\$213,295.38
Offsets to outlays	22,818.10	—	11,979.84	5,076.89
<i>Departmental</i>	22,293.10	—	11,979.84	5,076.89
<i>Public service enterprises</i>	525.00	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	445,277.60	100,000.00	148,201.12	157,222.87
<i>Loans, general purposes</i>	120,000.00	—	48,000.00	57,000.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	324,500.00	100,000.00	100,000.00	100,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	777.60	—	201.12	222.87
Transfers	30,935.97	2,539.16	2,403.39	1,653.17
<i>From sinking funds</i>	—	—	—	—
All other	30,935.97	2,539.16	2,403.39	1,653.17
Refunds	7,692.42	4,358.23	2,306.97	4,980.75
Agency, trust, and investment	84,521.68	30,173.86	60,244.96	44,361.70
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	23,044.72	23,120.38	11,156.58	15,495.26
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	60,743.56	5,418.08	47,749.98	27,690.65
All other	733.40	1,640.40	1,338.40	1,176.80
RECAPITULATION.				
Revenue and offsets to outlays	\$879,376.93	\$901,317.01	\$576,360.16	\$652,195.71
Premiums	777.60	—	201.12	222.87
Municipal indebtedness	444,500.00	100,000.00	148,000.00	157,000.00
Transfers and refunds	38,628.39	6,897.39	4,710.36	6,633.92
Agency, trust, and investment	84,521.68	30,173.86	60,244.96	44,361.70
Total receipts	\$1,447,804.60	\$1,038,388.26	\$789,516.60	\$860,414.20
Balance on hand, including funds	233,401.79	104,343.37	119,305.32	97,868.29
GRAND TOTAL	\$1,681,206.39	\$1,142,731.63	\$908,821.92	\$958,282.49

Graded According to Population of 1950 — Continued.

PAYMENTS.	North Andover POPULATION 8,429	Whitman POPULATION 8,422	Grafton POPULATION 8,174	Millbury POPULATION 8,144
Maintenance	\$702,494.29	\$757,617.21	\$491,854.65	\$555,426.61
Departmental	656,127.95	727,885.44	484,692.17	550,291.53
General government	33,282.15	36,003.80	26,302.28	25,713.00
Protection of persons and property	77,767.06	56,778.11	30,843.03	30,630.12
Health and sanitation	34,389.97	31,153.71	17,374.37	18,144.49
Highways	75,262.73	62,781.89	59,356.46	66,732.51
Charities	173,324.64	281,391.93	151,109.44	171,776.71
Veterans' services	6,078.94	12,079.63	14,595.37	28,732.67
Schools	212,038.24	223,310.79	161,906.98	192,289.21
Libraries	12,982.28	5,945.73	11,063.40	4,488.89
Recreation	9,064.20	8,019.89	2,344.71	2,057.83
Pensions	6,413.00	3,287.00	1,745.40	2,024.80
Unclassified	15,524.74	6,632.96	8,050.73	7,701.30
Public service enterprises	46,366.34	30,224.38	—	—
Electric light	—	—	—	—
Water	46,366.34	30,224.38	—	—
All other	—	—	—	—
Cemeteries	—	—	6,989.89	5,135.08
Administration of trust funds	—	7.39	172.59	—
Interest	4,272.37	901.05	397.12	828.76
Loans, general purposes	4,272.37	664.80	397.12	828.76
Loans, public service enterprises	—	236.25	—	—
Loans, cemeteries	—	—	—	—
Outlays	228,487.25	63,462.76	61,716.15	76,707.15
Departmental	219,310.12	45,378.23	61,716.15	76,588.15
General government	—	240.00	200.00	21,530.35
Protection of persons and property	4,641.50	1,316.60	27,008.31	4,972.88
Health and sanitation	8,096.79	259.97	—	1,150.00
Highways	28,625.40	20,924.67	15,503.94	40,810.48
Charities	—	—	—	—
Schools	174,092.78	19,910.03	19,003.90	1,867.73
Libraries	—	—	—	2,456.71
Recreation	944.92	—	—	—
Unclassified	2,908.73	2,726.96	—	3,800.00
Public service enterprises	9,177.13	18,084.53	—	—
Electric light	—	—	—	—
Water	9,177.13	18,084.53	—	—
All other	—	—	—	—
Cemeteries	—	—	—	119.00
Municipal indebtedness	312,500.00	109,500.00	100,000.00	111,000.00
From sinking funds	—	—	—	—
From revenue and other sources	12,000.00	7,500.00	—	11,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	300,500.00	102,000.00	100,000.00	100,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	30,935.97	2,539.16	2,403.39	1,653.17
To sinking funds from revenue	—	—	—	—
All other	30,935.97	2,539.16	2,403.39	1,653.17
Refunds	7,692.42	4,358.23	2,306.97	4,980.75
Agency, trust, and investment	89,855.10	31,149.47	60,538.24	43,882.00
Taxes and licenses for State	—	—	—	—
Taxes for county	23,044.72	23,120.38	11,156.58	15,495.25
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	66,074.58	6,388.69	48,046.28	27,207.10
All other	755.80	1,640.40	1,335.40	1,179.65
RECAPITULATION.				
Maintenance and interest	\$706,766.66	\$758,518.26	\$492,251.77	\$556,255.37
Permanent debt (except from sinking funds)	12,000.00	7,500.00	—	11,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	228,487.25	63,462.76	61,716.15	76,707.15
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	300,500.00	102,000.00	100,000.00	100,000.00
Transfers (except to sinking funds) and refunds	38,628.39	6,897.39	4,710.36	6,633.92
Agency, trust, and investment	89,855.10	31,149.47	60,538.24	43,882.00
Total payments	\$1,376,237.40	\$969,527.88	\$719,216.52	\$794,478.44
Balance on hand, including funds	304,968.99	173,203.75	189,605.40	163,804.05
GRAND TOTAL	\$1,681,206.39	\$1,142,731.63	\$908,821.92	\$958,282.49

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hudson POPULATION 8,131	Franklin POPULATION 8,043	Wareham POPULATION 7,863	Montague POPULATION 7,793
REVENUE.	\$1,181,054.35	\$754,411.52	\$1,022,787.98	\$823,849.29
General	599,201.04	580,459.70	849,310.70	666,407.48
<i>Taxes</i>	<i>501,308.16</i>	<i>489,778.32</i>	<i>701,380.76</i>	<i>564,159.39</i>
Property and poll	363,645.70	347,848.37	538,508.11	385,468.25
Corporation and income	137,662.46	141,929.95	162,872.65	178,691.14
<i>Licenses and permits</i>	<i>12,271.67</i>	<i>11,920.60</i>	<i>10,722.60</i>	<i>8,268.30</i>
<i>Fines and forfeits</i>	<i>664.30</i>	<i>87.00</i>	<i>138.50</i>	<i>211.80</i>
<i>Grants and gifts</i>	<i>82,776.06</i>	<i>76,949.88</i>	<i>120,231.53</i>	<i>93,769.59</i>
For expenses	82,776.06	74,496.93	120,231.53	93,768.59
For outlays	—	1,152.95	—	—
All other	2,180.85	3,074.00	16,887.41	—
Commercial	581,853.31	173,951.82	173,477.28	157,441.81
<i>Special assessments</i>	<i>497.80</i>	—	—	<i>173.80</i>
To meet expenses	497.80	—	—	—
To meet outlays	—	—	—	173.80
<i>Privileges</i>	<i>35,334.72</i>	<i>30,427.26</i>	<i>39,059.16</i>	<i>29,636.69</i>
<i>Departmental</i>	<i>98,191.87</i>	<i>99,726.90</i>	<i>127,821.03</i>	<i>95,540.12</i>
General government	844.75	412.80	1,707.70	13.65
Protection of persons and property	1,353.32	4,694.77	251.03	1,340.35
Health and sanitation	21,516.17	986.07	73.70	163.50
Highways	4,000.00	5,436.48	89.25	2,736.94
Charities	53,234.14	73,485.46	101,133.37	68,966.87
Veterans' services	3,625.77	6,457.53	8,269.03	9,646.35
Schools	12,303.45	8,223.79	11,431.50	12,028.37
Libraries	410.19	—	—	287.33
Recreation	80.00	—	4,581.85	345.00
Unclassified	824.08	30.00	283.60	11.76
<i>Public service enterprises</i>	<i>442,872.48</i>	<i>42,304.77</i>	—	<i>31,433.82</i>
Electric light	397,222.53	—	—	—
Water	45,649.95	42,304.77	—	—
All other	—	—	—	31,433.82
<i>Cemeteries</i>	<i>2,987.90</i>	<i>2.00</i>	<i>3,951.96</i>	—
<i>Interest</i>	<i>1,968.54</i>	<i>1,490.89</i>	<i>2,645.13</i>	<i>657.88</i>
On sinking funds	—	—	—	—
On trust and investment funds	676.28	551.39	1,096.56	67.15
All other	1,292.26	939.50	1,548.57	590.23
NON-REVENUE.	\$184,752.13	\$163,444.86	\$377,834.17	\$217,167.75
Offsets to outlays	35,097.01	16,097.52	34,638.21	9,450.00
<i>Departmental</i>	<i>35,097.01</i>	<i>16,097.52</i>	<i>34,638.21</i>	<i>9,450.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	70,015.00	75,014.75	200,000.00	100,000.00
<i>Loans, general purposes</i>	<i>10,000.00</i>	<i>25,000.00</i>	—	—
<i>Loans, public service enterprises</i>	<i>40,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>50,000.00</i>	<i>200,000.00</i>	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>15.00</i>	<i>14.75</i>	—	—
Transfers	775.00	11,871.34	1,196.52	2,612.44
<i>From sinking funds</i>	—	—	—	—
All other	775.00	11,871.34	1,196.52	2,612.44
Refunds	3,137.49	1,934.29	3,340.55	3,088.07
Agency, trust, and investment	75,727.63	58,526.96	138,658.89	102,917.24
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	<i>16,900.06</i>	<i>14,107.55</i>	<i>41,336.44</i>	<i>37,184.58</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>57,477.17</i>	<i>42,556.95</i>	<i>37,035.91</i>	<i>63,394.18</i>
All other	1,350.40	1,862.46	60,286.54	1,438.48
RECAPITULATION.				
Revenue and offsets to outlays	\$1,216,151.36	\$770,509.04	\$1,057,426.19	\$833,299.29
Premiums	15.00	14.75	—	—
Municipal indebtedness	70,000.00	75,000.00	200,000.00	100,000.00
Transfers and refunds	3,912.49	13,805.63	4,537.07	5,700.51
Agency, trust, and investment	75,727.63	58,526.96	138,658.89	102,017.24
Total receipts	\$1,365,806.48	\$917,856.38	\$1,400,622.15	\$1,041,017.04
Balance on hand, including funds	255,032.80	162,285.42	153,539.66	346,468.56
GRAND TOTAL	\$1,620,839.28	\$1,080,141.80	\$1,554,161.81	\$1,387,485.60

Graded According to Population of 1950 — Continued.

PAYMENTS.	Hudson POPULATION 8,131	Franklin POPULATION 8,043	Wareham POPULATION 7,863	Montague POPULATION 7,793
Maintenance	\$922,007.46	\$664,650.82	\$870,705.18	\$758,917.03
<i>Departmental</i>	<i>609,581.84</i>	<i>629,557.10</i>	<i>859,896.78</i>	<i>726,019.57</i>
General government	41,725.79	26,955.14	47,179.53	27,343.87
Protection of persons and property	87,201.95	53,002.30	63,850.02	32,691.32
Health and sanitation	29,411.14	27,819.09	63,871.71	29,838.65
Highways	59,281.40	69,583.74	78,135.28	80,421.50
Charities	160,380.07	191,327.70	293,720.26	216,409.69
Veterans' services	7,948.32	11,344.21	15,063.86	19,554.01
Schools	180,493.24	223,012.08	259,649.22	282,853.19
Libraries	11,379.49	7,158.41	2,500.00	10,880.68
Recreation	10,158.82	6,766.99	23,338.04	11,561.24
Pensions	8,354.09	4,426.23	1,374.00	7,532.00
Unclassified	13,247.03	8,161.21	11,214.86	6,933.42
<i>Public service enterprises</i>	<i>306,741.87</i>	<i>84,631.72</i>	—	<i>82,336.83</i>
Electric light	272,063.43	—	—	—
Water	34,678.44	34,631.72	—	—
All other	—	—	—	32,336.83
<i>Cemeteries</i>	<i>5,684.26</i>	<i>462.00</i>	<i>10,808.40</i>	—
<i>Administration of trust funds</i>	—	—	—	<i>560.63</i>
Interest	3,788.77	2,502.66	1,284.45	5,298.14
<i>Loans, general purposes</i>	<i>522.43</i>	<i>2,437.04</i>	<i>1,284.45</i>	<i>5,298.14</i>
<i>Loans, public service enterprises</i>	<i>3,266.34</i>	<i>65.62</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	121,396.08	137,738.74	128,878.78	237,160.69
<i>Departmental</i>	<i>62,554.72</i>	<i>107,766.73</i>	<i>128,878.78</i>	<i>236,832.69</i>
General government	—	3,062.60	2,602.90	86.00
Protection of persons and property	1,433.90	31,450.59	1,165.22	655.00
Health and sanitation	13,935.63	58,231.99	7,000.45	13,650.08
Highways	39,108.09	11,287.30	84,910.84	37,499.39
Charities	—	—	—	—
Schools	—	510.89	32,000.69	178,072.21
Libraries	—	—	—	—
Recreation	—	3,223.36	1,198.68	673.50
Unclassified	8,077.10	—	—	6,196.51
<i>Public service enterprises</i>	<i>57,370.89</i>	<i>29,972.01</i>	—	<i>528.00</i>
Electric light	17,330.84	—	—	—
Water	40,040.05	29,972.01	—	328.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,470.47</i>	—	—	—
Municipal indebtedness	68,133.33	63,500.00	208,000.00	115,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>54,133.33</i>	<i>13,500.00</i>	<i>8,000.00</i>	<i>15,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>14,000.00</i>	<i>50,000.00</i>	<i>200,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	775.00	11,871.34	1,196.52	2,612.44
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>775.00</i>	<i>11,871.34</i>	<i>1,196.52</i>	<i>2,612.44</i>
Refunds	3,137.49	1,934.29	3,340.55	3,088.07
Agency, trust, and investment	73,336.55	47,686.36	138,060.70	102,483.02
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	<i>16,900.06</i>	<i>14,107.55</i>	<i>41,336.44</i>	<i>37,184.58</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>55,086.09</i>	<i>31,716.35</i>	<i>36,374.48</i>	<i>63,847.16</i>
<i>All other</i>	<i>1,350.40</i>	<i>1,862.46</i>	<i>60,349.78</i>	<i>1,451.28</i>
RECAPITULATION.				
Maintenance and interest	\$925,796.23	\$667,153.48	\$871,989.63	\$764,215.17
Permanent debt (except from sinking funds)	54,133.33	13,500.00	8,000.00	15,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	121,396.08	137,738.74	128,878.78	237,160.69
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	14,000.00	50,000.00	200,000.00	100,000.00
Transfers (except to sinking funds) and refunds	3,912.49	13,805.63	4,537.07	5,700.51
Agency, trust, and investment	73,336.55	47,686.36	138,060.70	102,483.02
Total payments	\$1,192,574.68	\$929,884.21	\$1,351,466.18	\$1,224,559.39
<i>Balance on hand, including funds</i>	<i>423,264.60</i>	<i>150,267.59</i>	<i>202,686.63</i>	<i>162,926.21</i>
GRAND TOTAL	\$1,620,839.28	\$1,080,141.80	\$1,554,151.81	\$1,387,485.60

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ware POPULATION 7,495	Canton POPULATION 7,438	Tewksbury POPULATION 7,375	Westborough POPULATION 7,266
REVENUE.	\$631,975.18	\$813,716.81	\$435,344.88	\$532,957.95
General	472,074.24	672,870.36	371,994.01	400,755.93
<i>Taxes</i>	<i>394,670.69</i>	<i>604,885.02</i>	<i>315,181.86</i>	<i>328,257.24</i>
Property and poll	267,854.38	457,805.96	248,147.15	253,062.21
Corporation and income	126,816.31	147,079.06	67,034.71	75,195.03
<i>Licenses and permits</i>	<i>8,234.86</i>	<i>4,982.50</i>	<i>2,566.50</i>	<i>12,317.00</i>
<i>Fines and forfeits</i>	<i>109.00</i>	<i>78.50</i>	<i>.24</i>	<i>111.10</i>
<i>Grants and gifts</i>	<i>68,959.69</i>	<i>62,629.36</i>	<i>54,166.48</i>	<i>60,070.59</i>
For expenses	68,959.69	62,629.36	54,166.48	60,070.59
For outlays	—	—	—	—
<i>All other</i>	<i>100.00</i>	<i>294.98</i>	<i>88.98</i>	—
Commercial	159,900.94	140,846.45	63,350.87	132,202.02
<i>Special assessments</i>	—	<i>171.60</i>	—	—
To meet expenses	—	—	—	—
To meet outlays	—	171.60	—	—
<i>Privileges</i>	<i>42,561.67</i>	<i>33,089.98</i>	<i>14,868.72</i>	<i>23,786.45</i>
<i>Departmental</i>	<i>62,233.10</i>	<i>70,433.96</i>	<i>47,506.69</i>	<i>74,664.68</i>
General government	2,032.50	403.59	110.88	3,073.05
Protection of persons and property	250.26	1,546.36	29.91	434.68
Health and sanitation	—	331.93	390.40	7,912.61
Highways	4,691.71	2,999.98	1,099.25	9,492.20
Charities	47,972.42	57,108.27	40,409.16	41,796.20
Veterans' services	4,855.46	5,608.74	2,516.89	6,443.55
Schools	1,568.39	1,911.89	2,740.83	2,096.15
Libraries	—	240.00	7.45	335.56
Recreation	—	—	—	549.15
Unclassified	862.36	283.20	201.92	2,431.53
<i>Public service enterprises</i>	<i>50,012.41</i>	<i>31,593.86</i>	—	<i>27,439.62</i>
Electric light	—	—	—	—
Water	49,982.41	31,593.86	—	27,439.62
All other	30.00	—	—	—
<i>Cemeteries</i>	<i>3,047.75</i>	<i>3,535.32</i>	<i>14.00</i>	<i>3,696.07</i>
<i>Interest</i>	<i>2,046.01</i>	<i>2,021.73</i>	<i>961.46</i>	<i>2,715.20</i>
On sinking funds	—	—	—	—
On trust and investment funds	361.37	377.98	546.38	1,924.90
All other	1,684.64	1,643.75	415.08	790.30
NON-REVENUE.	\$83,699.95	\$997,400.72	\$139,857.99	\$135,938.50
Offsets to outlays	15,587.65	35,845.00	10,500.00	8,733.52
<i>Departmental</i>	<i>15,587.65</i>	<i>35,800.00</i>	<i>10,500.00</i>	<i>8,655.90</i>
<i>Public service enterprises</i>	—	<i>645.00</i>	—	<i>77.62</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	740,912.83	60,000.00	80,000.00
<i>Loans, general purposes</i>	—	<i>682,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	<i>15,000.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	<i>187,500.00</i>	<i>60,000.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>6,412.83</i>	—	—
Transfers	715.99	86,377.25	20,500.00	3,187.50
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>715.99</i>	<i>86,377.25</i>	<i>20,500.00</i>	<i>3,187.50</i>
Refunds	1,431.99	4,002.46	1,299.92	2,390.41
Agency, trust, and investment	65,964.32	130,263.18	47,558.07	41,627.07
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	<i>31,760.73</i>	<i>14,712.16</i>	<i>10,400.04</i>	<i>11,156.58</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>33,106.39</i>	<i>114,625.42</i>	<i>35,710.03</i>	<i>29,292.49</i>
<i>All other</i>	<i>1,097.20</i>	<i>925.60</i>	<i>1,448.00</i>	<i>1,178.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$647,562.83	\$849,561.81	\$445,844.88	\$541,691.47
Premiums	—	6,412.83	—	—
Municipal indebtedness	—	734,500.00	60,000.00	80,000.00
Transfers and refunds	2,147.98	90,379.71	21,799.92	5,577.91
Agency, trust, and investment	65,964.32	130,263.18	47,558.07	41,627.07
Total receipts	\$715,675.13	\$1,811,117.53	\$575,202.87	\$668,896.45
Balance on hand, including funds	256,066.88	184,149.50	172,560.62	87,188.94
GRAND TOTAL	\$971,742.01	\$1,995,267.03	\$747,763.49	\$756,085.39

Graded According to Population of 1950 — Continued.

PAYMENTS.	Ware POPULATION 7,495	Canton POPULATION 7,438	Tewksbury POPULATION 7,375	Westborough POPULATION 7,266
Maintenance	\$541,057.72	\$708,650.02	\$380,705.70	\$476,484.03
<i>Departmental</i>	<i>490,048.41</i>	<i>654,885.06</i>	<i>380,532.70</i>	<i>445,450.05</i>
General government	30,213.20	50,924.31	24,053.87	22,910.07
Protection of persons and property	50,592.85	87,308.40	38,826.50	29,137.82
Health and sanitation	11,203.59	44,171.75	10,041.51	24,511.40
Highways	68,415.64	81,752.56	50,929.84	63,360.81
Charities	152,660.47	183,565.86	113,113.32	119,116.18
Veterans' services	7,912.12	16,279.68	3,610.81	9,638.30
Schools	143,095.62	155,264.63	130,304.55	151,160.08
Libraries	4,359.36	11,939.98	2,181.09	8,425.90
Recreation	6,615.79	7,271.16	2,242.81	3,527.06
Pensions	3,328.52	5,272.29	2,099.30	2,691.80
Unclassified	11,651.25	11,084.44	3,129.10	10,970.63
<i>Public service enterprises</i>	<i>42,284.40</i>	<i>43,161.55</i>	<i>—</i>	<i>20,463.71</i>
Electric light	—	—	—	—
Water	42,184.40	43,161.55	—	20,463.71
All other	100.00	—	—	—
<i>Cemeteries</i>	<i>8,724.91</i>	<i>10,653.41</i>	<i>173.00</i>	<i>10,570.27</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,081.31	2,559.95	1,507.50	2,958.01
<i>Loans, general purposes</i>	<i>893.75</i>	<i>2,184.96</i>	<i>1,507.50</i>	<i>558.01</i>
<i>Loans, public service enterprises</i>	<i>187.56</i>	<i>375.00</i>	<i>—</i>	<i>2,600.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	77,216.05	437,977.17	126,549.11	48,107.11
<i>Departmental</i>	<i>53,035.20</i>	<i>421,959.13</i>	<i>126,549.11</i>	<i>38,218.36</i>
General government	624.03	3,761.67	1,246.88	285.41
Protection of persons and property	2,346.05	3,199.41	3,456.80	8,835.68
Health and sanitation	13,687.36	53,243.34	—	—
Highways	24,474.28	71,488.62	13,256.05	20,307.53
Charities	—	—	—	—
Schools	11,903.48	290,266.09	106,523.54	1,236.79
Libraries	—	—	145.84	—
Recreation	—	—	420.00	—
Unclassified	—	—	1,500.00	7,552.95
<i>Public service enterprises</i>	<i>24,180.85</i>	<i>15,209.16</i>	<i>—</i>	<i>9,854.15</i>
Electric light	—	—	—	—
Water	24,180.85	15,209.16	—	9,854.15
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>808.88</i>	<i>—</i>	<i>34.60</i>
Municipal indebtedness	9,500.00	181,837.83	79,000.00	96,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,500.00</i>	<i>31,837.83</i>	<i>19,000.00</i>	<i>16,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>150,000.00</i>	<i>60,000.00</i>	<i>80,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	715.99	86,377.25	20,500.00	3,187.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>715.99</i>	<i>86,377.25</i>	<i>20,500.00</i>	<i>3,187.50</i>
Refunds	1,431.99	4,002.46	1,299.92	2,390.41
Agency, trust, and investment	65,565.62	45,514.29	28,722.41	39,539.72
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>31,760.73</i>	<i>14,712.16</i>	<i>10,400.04</i>	<i>11,156.58</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>32,707.69</i>	<i>29,865.73</i>	<i>16,882.37</i>	<i>27,212.84</i>
<i>All other</i>	<i>1,097.20</i>	<i>936.40</i>	<i>1,440.00</i>	<i>1,170.80</i>
RECAPITULATION.				
Maintenance and interest	\$542,139.03	\$711,209.97	\$382,213.20	\$479,442.04
Permanent debt (except from sinking funds)	9,500.00	31,837.83	19,000.00	16,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	77,216.05	437,977.17	126,549.11	48,107.11
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	150,000.00	60,000.00	80,000.00
Transfers (except to sinking funds) and refunds	2,147.98	90,379.71	21,799.92	5,577.91
Agency, trust, and investment	65,565.62	45,514.29	28,722.41	39,539.72
Total payments	\$696,568.68	\$1,466,918.97	\$638,284.64	\$668,666.78
Balance on hand, including funds	275,173.33	528,348.06	109,478.85	87,413.61
GRAND TOTAL	\$971,742.01	\$1,995,267.03	\$747,763.49	\$756,080.39

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Mansfield POPULATION 7,156	Abington POPULATION 7,133	Spencer POPULATION 7,047	Foxborough POPULATION 7,037
REVENUE.	\$990,136.08	\$619,994.67	\$604,496.51	\$620,453.29
General	522,801.33	463,496.85	466,184.76	480,569.50
<i>Taxes</i>	<i>462,614.69</i>	<i>382,185.29</i>	<i>363,749.99</i>	<i>424,233.84</i>
Property and poll	327,559.51	288,461.59	271,463.54	326,841.82
Corporation and income	135,055.18	93,723.70	92,286.45	97,392.02
<i>Licenses and permits</i>	<i>9,548.36</i>	<i>4,492.15</i>	<i>6,773.22</i>	<i>7,094.50</i>
<i>Fines and forfeits</i>	<i>665.00</i>	<i>94.85</i>	<i>67.90</i>	<i>15.20</i>
<i>Grants and gifts</i>	<i>49,729.36</i>	<i>76,584.32</i>	<i>95,288.33</i>	<i>49,225.96</i>
For expenses	49,729.36	76,584.32	95,288.33	49,225.96
For outlays	—	—	—	—
All other	343.92	140.24	306.32	—
Commercial	467,334.75	156,497.82	138,311.75	139,883.79
<i>Special assessments</i>	<i>4,150.52</i>	—	—	—
To meet expenses	4,150.52	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>31,862.24</i>	<i>29,355.64</i>	<i>26,328.70</i>	<i>25,306.38</i>
<i>Departmental</i>	<i>45,193.73</i>	<i>74,641.27</i>	<i>85,184.43</i>	<i>74,720.35</i>
General government	2,218.71	389.13	370.70	37.45
Protection of persons and property	682.43	214.89	266.37	798.13
Health and sanitation	1,888.83	862.79	—	54.60
Highways	2,082.85	25.00	16,358.40	5,416.25
Charities	33,112.37	66,964.29	60,285.27	50,070.11
Veterans' services	4,005.45	3,967.27	2,606.80	548.25
Schools	91.23	2,025.75	4,747.75	17,596.27
Libraries	323.31	192.15	409.14	163.65
Recreation	—	—	—	—
Unclassified	788.55	—	140.00	35.64
<i>Public service enterprises</i>	<i>384,017.89</i>	<i>51,035.99</i>	<i>17,255.69</i>	<i>37,460.01</i>
Electric light	333,973.37	—	—	—
Water	50,044.52	51,035.99	17,255.69	37,460.01
All other	—	—	—	—
<i>Cemeteries</i>	—	—	210.00	—
<i>Interest</i>	<i>2,110.37</i>	<i>1,464.92</i>	<i>9,332.93</i>	<i>2,398.06</i>
On sinking funds	—	—	—	—
On trust and investment funds	136.66	594.47	7,871.19	641.14
All other	1,973.71	870.45	1,461.74	1,756.91
NON-REVENUE.	\$149,169.93	\$109,316.02	\$104,962.39	\$126,627.11
Offsets to outlays	24,118.43	1,000.00	28,587.60	—
<i>Departmental</i>	<i>24,118.43</i>	<i>1,000.00</i>	<i>28,587.60</i>	<i>—</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	60,431.40	65,077.00	35,231.00	—
<i>Loans, general purposes</i>	<i>60,000.00</i>	—	<i>35,000.00</i>	—
<i>Loans, public service enterprises</i>	—	15,000.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	50,000.00	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>431.40</i>	<i>77.00</i>	<i>231.00</i>	—
Transfers	10.65	476.61	6,928.86	39,156.20
<i>From sinking funds</i>	—	—	—	—
All other	10.65	476.61	6,928.86	39,156.20
Refunds	3,011.05	3,287.59	2,490.22	2,866.17
Agency, trust, and investment	61,598.40	39,474.82	31,724.71	84,604.74
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	<i>22,015.35</i>	<i>16,289.36</i>	<i>11,156.58</i>	<i>10,983.73</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>36,781.45</i>	<i>22,704.46</i>	<i>19,531.78</i>	<i>70,599.65</i>
All other	2,801.60	481.00	1,036.40	3,021.36
RECAPITULATION.				
Revenue and offsets to outlays	\$1,014,254.51	\$620,994.67	\$633,084.11	\$620,453.29
Premiums	431.40	77.00	231.00	—
Municipal indebtedness	60,000.00	65,000.00	35,000.00	—
Transfers and refunds	3,021.70	3,764.20	9,419.08	42,022.37
Agency, trust, and investment	61,598.40	39,474.82	31,724.71	84,604.74
Total receipts	\$1,139,306.01	\$729,310.69	\$709,458.90	\$747,080.40
Balance on hand, including funds	272,181.55	148,769.78	168,432.73	227,667.66
GRAND TOTAL	\$1,411,487.56	\$878,080.47	\$877,891.63	\$974,748.06

Graded According to Population of 1950 — Continued.

PAYMENTS.	Mansfield POPULATION 7,156	Abington POPULATION 7,133	Spencer POPULATION 7,047	Foxborough POPULATION 7,037
Maintenance	\$861,944.37	\$537,872.48	\$518,971.72	\$497,856.63
<i>Departmental</i>	<i>534,698.54</i>	<i>502,750.78</i>	<i>505,848.87</i>	<i>469,859.30</i>
General government	44,567.48	20,421.23	25,524.65	22,401.27
Protection of persons and property	54,755.69	30,123.08	21,670.15	40,144.79
Health and sanitation	29,975.74	18,265.98	19,174.78	14,004.38
Highways	58,249.08	33,103.65	99,218.97	61,653.16
Charities	103,393.03	190,945.39	170,218.29	126,304.58
Veterans' services	13,373.14	8,254.95	9,354.45	4,372.51
Schools	198,877.94	182,895.77	140,012.27	181,966.96
Libraries	6,042.14	7,711.46	5,913.81	4,274.56
Recreation	2,927.26	5,262.49	3,070.77	3,900.33
Pensions	4,451.98	2,653.00	2,211.40	4,268.71
Unclassified	8,085.06	3,113.78	9,479.33	6,568.05
<i>Public service enterprises</i>	<i>337,245.83</i>	<i>35,121.70</i>	<i>8,942.79</i>	<i>27,997.33</i>
Electric light	301,033.75	—	—	—
Water	35,271.53	35,121.70	8,942.79	27,997.33
All other	940.55	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,117.86</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>3,062.20</i>	<i>—</i>
Interest	3,373.75	2,711.88	1,328.84	687.50
<i>Loans, general purposes</i>	<i>3,205.00</i>	<i>2,410.64</i>	<i>880.34</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>168.75</i>	<i>301.24</i>	<i>448.50</i>	<i>687.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	246,275.76	75,032.52	93,120.78	124,611.76
<i>Departmental</i>	<i>136,844.83</i>	<i>44,631.39</i>	<i>80,718.58</i>	<i>69,152.37</i>
General government	922.91	334.50	100.00	874.00
Protection of persons and property	12,386.42	1,354.00	1,729.12	31,607.05
Health and sanitation	1,782.00	—	57,846.36	—
Highways	59,867.23	37,397.11	20,912.08	25,515.94
Charities	—	—	131.00	—
Schools	60,766.93	148.40	—	8,745.18
Libraries	—	—	—	—
Recreation	1,119.34	4,595.00	—	2,410.20
Unclassified	—	802.38	—	—
<i>Public service enterprises</i>	<i>109,430.93</i>	<i>30,401.13</i>	<i>9,598.55</i>	<i>55,459.39</i>
Electric light	17,260.79	—	—	—
Water	92,170.14	30,401.13	9,598.55	55,459.39
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>2,803.67</i>	<i>—</i>
Municipal indebtedness	12,000.00	66,000.00	8,000.00	10,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,000.00</i>	<i>16,000.00</i>	<i>8,000.00</i>	<i>10,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>50,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	10.65	476.61	6,928.86	39,156.20
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>10.65</i>	<i>476.61</i>	<i>6,928.86</i>	<i>39,156.20</i>
Refunds	3,011.05	3,287.59	2,490.22	2,866.17
Agency, trust, and investment	61,156.05	38,895.04	29,739.60	52,657.10
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>22,015.35</i>	<i>16,289.36</i>	<i>11,156.58</i>	<i>10,983.73</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>36,341.50</i>	<i>22,017.28</i>	<i>17,561.62</i>	<i>38,652.01</i>
<i>All other</i>	<i>2,799.20</i>	<i>688.40</i>	<i>1,021.40</i>	<i>3,021.36</i>

RECAPITULATION.

Maintenance and interest	\$865,318.12	\$540,584.36	\$520,300.56	\$498,544.13
Permanent debt (except from sinking funds)	12,000.00	16,000.00	8,000.00	10,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	246,275.76	75,032.52	93,120.78	124,611.76
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	50,000.00	—	—
Transfers (except to sinking funds) and refunds	3,021.70	3,764.20	9,419.08	42,022.37
Agency, trust, and investment	61,156.05	38,895.04	29,739.60	52,657.10
Total payments	\$1,187,771.63	\$724,276.12	\$660,580.02	\$727,835.36
<i>Balance on hand, including funds</i>	<i>223,715.93</i>	<i>153,804.36</i>	<i>217,311.61</i>	<i>246,912.70</i>
GRAND TOTAL	\$1,411,487.56	\$878,080.47	\$877,891.63	\$974,748.06

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Wilmington POPULATION 7,013	Uxbridge POPULATION 7,005	Maynard POPULATION 6,975	Ipswich POPULATION 6,877
REVENUE.	\$590,459.54	\$613,467.55	\$625,315.05	\$899,042.53
General	464,118.87	484,924.37	514,674.68	541,929.74
<i>Taxes</i>	416,136.04	430,166.42	459,350.05	467,806.73
Property and poll	315,650.99	299,267.53	315,210.81	359,115.46
Corporation and income	99,485.05	130,898.89	144,139.24	98,690.27
<i>Licenses and permits</i>	4,332.26	8,468.60	14,303.10	10,558.60
<i>Fines and forfeits</i>	40.00	186.00	80.00	226.67
<i>Grants and gifts</i>	44,361.57	45,003.45	40,836.51	73,338.84
For expenses	44,361.57	42,040.26	40,836.51	73,338.84
For outlays	—	2,963.19	—	—
<i>All other</i>	249.00	1 100.00	105.02	—
Commercial	126,340.67	128,543.18	110,640.37	357,112.79
<i>Special assessments</i>	—	—	1,621.28	9.50
To meet expenses	—	—	—	9.50
To meet outlays	—	—	1,621.28	—
<i>Privileges</i>	20,417.23	36,252.07	25,519.14	30,202.75
<i>Departmental</i>	53,813.82	44,656.92	50,177.11	79,945.33
General government	1,866.28	804.50	261.70	362.55
Protection of persons and property	1,117.99	128.25	1,175.46	617.88
Health and sanitation	423.00	—	5,428.87	3,993.72
Highways	3,126.00	8,137.22	2,666.51	6,223.64
Charities	37,752.72	28,970.22	34,209.10	51,251.46
Veterans' services	5,875.78	5,218.71	4,329.45	5,889.82
Schools	3,411.42	445.64	1,889.14	9,328.91
Libraries	95.13	150.00	139.18	—
Recreation	20.50	—	77.70	—
Unclassified	125.00	842.38	—	2,277.40
<i>Public service enterprises</i>	46,308.22	44,572.18	28,315.64	240,400.68
Electric light	—	—	—	200,980.18
Water	46,308.22	44,572.18	28,315.64	39,344.90
All other	—	—	—	75.60
<i>Cemeteries</i>	2,296.35	15.00	3,795.00	3,666.05
<i>Interest</i>	3,505.05	3,007.01	1,212.20	2,988.45
On sinking funds	—	—	—	—
On trust and investment fund	287.96	2,179.55	6.00	1,863.49
All other	3,217.09	827.46	1,206.20	1,124.94
NON-REVENUE.	\$402,799.59	\$182,907.56	\$126,064.20	\$101,901.17
Offsets to outlays	18,022.36	20,099.56	28,619.46	18,015.43
<i>Departmental</i>	18,022.36	20,099.56	28,619.46	18,015.43
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	345,500.00	74,400.00	11,250.00	5,015.00
<i>Loans, general purposes</i>	8,500.00	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	5,000.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	337,000.00	74,400.00	11,250.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	15.00
<i>Premiums</i>	—	—	—	—
Transfers	1,392.96	38,553.55	10,789.27	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,392.96	38,553.55	10,789.27	—
Refunds	3,585.92	1,405.68	2,732.88	4,613.73
Agency, trust, and investment	34,298.35	48,448.77	72,672.59	74,257.01
<i>Taxes and licenses for State</i>	—	—	10.00	—
<i>Taxes for county</i>	9,677.81	19,369.07	16,466.72	20,142.79
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	22,959.14	28,056.90	55,153.87	53,272.82
<i>All other</i>	1,661.40	1,022.80	1,042.00	841.40
RECAPITULATION.				
Revenue and offsets to outlays	\$608,481.90	\$633,567.11	\$653,934.51	\$917,057.96
Premiums	—	—	—	15.00
Municipal indebtedness	345,500.00	74,400.00	11,250.00	5,000.00
Transfers and refunds	4,978.88	39,959.23	13,522.15	4,613.73
Agency, trust, and investment	34,298.35	48,448.77	72,672.59	74,257.01
Total receipts	\$993,259.13	\$796,375.11	\$751,379.25	\$1,000,943.70
Balance on hand, including funds	96,811.77	142,901.85	143,615.17	193,449.96
GRAND TOTAL	\$1,090,070.90	\$939,276.96	\$894,994.42	\$1,194,393.66

Graded According to Population of 1950 — Continued.

PAYMENTS.	Wilmington POPULATION 7,013	Uxbridge POPULATION 7,005	Maynard POPULATION 6,975	Ipswich POPULATION 6,877
Maintenance	\$482,271.62	\$490,112.25	\$537,206.33	\$767,178.81
<i>Departmental</i>	<i>435,671.87</i>	<i>470,603.68</i>	<i>503,977.26</i>	<i>588,056.31</i>
General government	22,542.80	20,981.49	25,070.16	33,345.61
Protection of persons and property	48,914.14	33,390.11	56,228.46	74,245.84
Health and sanitation	13,156.91	22,249.51	37,043.29	31,144.32
Highways	56,618.50	74,198.00	60,770.96	52,052.79
Charities	111,527.16	101,594.07	116,918.19	153,674.69
Veterans' services	9,504.69	11,910.90	6,277.75	13,876.55
Schools	161,209.73	185,991.68	177,633.05	162,562.50
Libraries	1,397.39	8,193.87	5,785.88	5,093.43
Recreation	2,589.02	4,596.35	4,729.18	6,891.64
Pensions	2,823.95	2,199.00	8,288.00	12,166.76
Unclassified	5,387.58	5,298.70	5,232.34	21,002.18
<i>Public service enterprises</i>	<i>40,046.99</i>	<i>19,444.57</i>	<i>20,905.06</i>	<i>187,915.95</i>
Electric light	—	—	—	158,532.14
Water	40,046.99	19,444.57	20,905.06	29,383.81
All other	—	—	—	—
<i>Cemeteries</i>	<i>6,552.76</i>	<i>60.00</i>	<i>12,099.21</i>	<i>13,149.55</i>
Administration of trust funds	—	4.00	224.80	67.00
Interest	7,704.70	2,068.65	2,031.47	1,617.15
<i>Loans, general purposes</i>	<i>1,503.45</i>	<i>1,607.40</i>	<i>1,868.97</i>	<i>959.65</i>
<i>Loans, public service enterprises</i>	<i>6,201.25</i>	<i>461.25</i>	<i>162.50</i>	<i>657.50</i>
Loans, cemeteries	—	—	—	—
Outlays	94,895.64	81,280.86	64,837.49	119,580.18
<i>Departmental</i>	<i>63,832.81</i>	<i>51,668.94</i>	<i>45,375.36</i>	<i>60,604.21</i>
General government	1,071.44	—	—	—
Protection of persons and property	4,028.51	1,913.69	8,951.10	233.55
Health and sanitation	—	239.75	2,045.91	—
Highways	23,285.04	44,817.14	32,863.06	38,437.36
Charities	—	545.00	—	—
Schools	34,194.20	1,190.17	1,515.29	11,620.57
Libraries	454.00	—	—	—
Recreation	799.62	2,963.19	—	191.23
Unclassified	—	—	—	121.50
<i>Public service enterprises</i>	<i>31,062.83</i>	<i>29,611.92</i>	<i>19,312.63</i>	<i>68,975.97</i>
Electric light	—	—	—	55,005.89
Water	31,062.83	29,611.92	19,312.63	13,970.08
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>149.50</i>	<i>—</i>
Municipal indebtedness	306,500.00	139,150.00	25,250.00	16,600.00
From sinking funds	—	—	—	—
From revenue and other sources	23,500.00	15,250.00	14,000.00	16,600.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	283,000.00	123,900.00	11,250.00	—
Warrants or orders, previous years	—	—	—	—
Transfers	1,392.96	38,553.55	10,789.27	—
To sinking funds from revenue	—	—	—	—
All other	1,392.96	38,553.55	10,789.27	—
Refunds	3,585.92	1,405.68	2,732.88	4,613.73
Agency, trust, and investment	34,858.29	86,383.47	68,635.82	80,329.64
Taxes and licenses for State	—	—	10.00	—
Taxes for county	9,677.81	19,869.07	16,466.72	20,142.79
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	23,511.08	66,118.80	51,132.10	59,327.45
All other	1,669.40	895.60	1,027.00	859.40
RECAPITULATION.				
Maintenance and interest	\$489,976.32	\$492,180.90	\$539,237.80	\$768,795.96
Permanent debt (except from sinking funds)	23,500.00	15,250.00	14,000.00	16,600.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	94,895.64	81,280.86	64,837.49	119,580.18
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	283,000.00	123,900.00	11,250.00	—
Transfers (except to sinking funds) and refunds	4,978.88	39,959.23	13,522.15	4,613.73
Agency, trust, and investment	34,858.29	86,383.47	68,635.82	80,329.64
Total payments	\$931,209.13	\$838,954.46	\$711,483.26	\$989,919.51
Balance on hand, including funds	158,861.77	100,322.50	183,511.16	204,474.15
GRAND TOTAL	\$1,090,070.90	\$939,276.96	\$894,994.42	\$1,194,393.66

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Great Barrington POPULATION 6,598	Winchendon POPULATION 6,477	Longmeadow POPULATION 6,453	Easton POPULATION 6,226
REVENUE.	\$668,519.21	\$617,977.19	\$824,014.54	\$518,409.89
General	532,675.12	499,580.14	685,299.96	414,309.77
<i>Taxes</i>	<i>451,590.37</i>	<i>429,954.13</i>	<i>668,018.79</i>	<i>318,280.86</i>
Property and poll	325,316.22	314,034.11	492,048.80	223,488.17
Corporation and income	126,274.15	115,920.02	175,969.99	89,792.68
<i>Licenses and permits</i>	<i>11,541.82</i>	<i>6,125.86</i>	<i>2,303.25</i>	<i>3,624.00</i>
<i>Fines and forfeits</i>	<i>606.63</i>	<i>250.30</i>	<i>251.50</i>	<i>150.10</i>
<i>Grants and gifts</i>	<i>68,877.52</i>	<i>62,926.69</i>	<i>13,709.10</i>	<i>97,164.97</i>
For expenses	68,877.52	62,926.69	13,709.10	97,164.97
For outlays	—	—	—	—
All other	58.78	323.16	1,017.32	89.86
Commercial	135,844.09	118,397.05	138,714.58	104,100.12
<i>Special assessments</i>	<i>—</i>	<i>75.74</i>	<i>9,169.78</i>	<i>—</i>
To meet expenses	—	75.74	—	—
To meet outlays	—	—	9,169.78	—
<i>Privileges</i>	<i>39,863.86</i>	<i>24,354.41</i>	<i>65,613.88</i>	<i>26,267.80</i>
<i>Departmental</i>	<i>92,755.78</i>	<i>64,828.70</i>	<i>18,450.08</i>	<i>64,559.45</i>
General government	1,997.52	237.33	1,023.63	1,733.50
Protection of persons and property	266.19	16.70	286.51	372.90
Health and sanitation	—	3,266.80	626.72	307.85
Highways	3,634.88	2,869.85	1,647.96	4,149.26
Charities	72,261.34	52,682.06	10,665.34	46,754.17
Veterans' services	3,239.36	3,197.74	87.12	401.00
Schools	9,642.01	1,233.20	1,899.63	10,790.76
Libraries	1,561.34	73.38	—	—
Recreation	93.50	—	1,786.70	—
Unclassified	59.64	1,251.64	426.47	50.01
<i>Public service enterprises</i>	<i>—</i>	<i>19,609.35</i>	<i>43,702.10</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	19,509.35	43,702.10	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,986.51</i>	<i>5,844.20</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>1,237.94</i>	<i>3,784.65</i>	<i>1,778.74</i>	<i>13,272.87</i>
On sinking funds	—	—	—	—
On trust and investment funds	816.55	2,740.91	232.30	12,262.21
All other	421.39	1,043.74	1,546.44	1,010.66
NON-REVENUE.	\$95,363.67	\$273,209.49	\$147,356.12	\$129,429.06
Offsets to outlays	21,471.29	11,214.86	62,690.89	6,900.26
<i>Departmental</i>	<i>21,471.29</i>	<i>11,214.86</i>	<i>49,906.16</i>	<i>6,900.26</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>12,784.73</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	194,900.00	—	50,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>31,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>163,900.00</i>	<i>—</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	5,432.12	1,998.44	—	21,152.20
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	5,432.12	1,998.44	—	21,152.20
Refunds	3,088.85	2,960.45	6,479.59	646.61
Agency, trust, and investment	65,371.41	62,135.74	78,185.64	50,729.99
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>32,056.23</i>	<i>13,635.82</i>	<i>39,463.26</i>	<i>14,235.49</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>31,705.18</i>	<i>46,997.62</i>	<i>37,436.98</i>	<i>22,860.22</i>
All other	1,610.00	1,502.40	1,285.40	13,634.28
RECAPITULATION.				
Revenue and offsets to outlays	\$689,990.50	\$629,192.05	\$886,705.43	\$525,310.15
Premiums	—	—	—	—
Municipal indebtedness	—	194,900.00	—	50,000.00
Transfers and refunds	8,520.97	4,958.89	6,479.59	21,798.81
Agency, trust, and investment	65,371.41	62,135.74	78,185.64	50,729.99
Total receipts	\$763,882.88	\$891,186.68	\$971,370.66	\$647,838.95
Balance on hand, including funds	244,225.66	224,542.61	502,508.08	112,162.00
GRAND TOTAL	\$1,008,108.54	\$1,115,729.29	\$1,473,878.74	\$760,000.95

Graded According to Population of 1950 — Continued.

PAYMENTS.	Great Barrington POPULATION 6,598	Winchendon POPULATION 6,477	Longmeadow POPULATION 6,453	Easton POPULATION 6,226
Maintenance .	\$577,632.09	\$540,473.78	\$607,180.86	\$455,468.75
<i>Departmental</i>	<i>569,488.24</i>	<i>513,501.50</i>	<i>578,441.16</i>	<i>455,132.75</i>
General government	24,549.36	30,466.44	42,954.42	15,399.43
Protection of persons and property	43,110.91	30,646.41	70,260.09	36,760.94
Health and sanitation	9,074.04	26,560.29	33,103.77	21,699.33
Highways	77,491.93	48,831.52	64,620.59	52,234.65
Charities	185,553.68	169,627.35	26,712.75	141,744.29
Veterans' services	7,964.44	4,048.41	481.75	1,542.02
Schools	187,590.72	186,220.36	264,615.94	180,923.27
Libraries	15,094.95	5,306.31	13,943.84	—
Recreation	12,401.35	1,833.07	33,110.95	1,000.21
Pensions	3,574.56	4,208.60	5,574.11	2,010.95
Unclassified	3,082.30	5,752.74	23,062.95	1,817.66
<i>Public service enterprises</i>	<i>—</i>	<i>19,216.81</i>	<i>28,739.70</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	19,216.81	28,739.70	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>8,143.86</i>	<i>7,755.47</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>336.00</i>
Interest .	2,689.41	3,078.45	1,220.15	733.47
<i>Loans, general purposes</i>	<i>2,689.41</i>	<i>3,078.45</i>	<i>1,220.15</i>	<i>733.47</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	136,797.71	72,185.59	227,980.53	12,989.51
<i>Departmental</i>	<i>136,297.97</i>	<i>49,793.64</i>	<i>182,963.53</i>	<i>12,989.51</i>
General government	2,737.00	—	—	—
Protection of persons and property	—	4,747.65	1,010.62	1,721.90
Health and sanitation	—	2,873.03	49,132.16	—
Highways	28,563.60	39,163.12	109,700.73	3,921.25
Charities	—	—	—	—
Schools	12,711.25	200.12	22,470.02	7,346.36
Libraries	—	—	—	—
Recreation	92,286.12	—	650.00	—
Unclassified	—	2,809.62	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>21,585.74</i>	<i>45,017.00</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	21,585.74	45,017.00	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>499.74</i>	<i>806.31</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	11,500.00	184,700.00	11,000.00	59,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>11,500.00</i>	<i>8,500.00</i>	<i>11,000.00</i>	<i>9,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>176,200.00</i>	<i>—</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	5,432.12	1,998.44	—	21,152.20
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>5,432.12</i>	<i>1,998.44</i>	<i>—</i>	<i>21,152.20</i>
Refunds	3,088.85	2,960.45	6,479.59	646.61
Agency, trust, and investment	62,745.30	64,200.25	78,383.81	51,402.74
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>32,056.23</i>	<i>13,635.82</i>	<i>39,463.26</i>	<i>14,235.49</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>29,079.07</i>	<i>49,052.93</i>	<i>37,656.75</i>	<i>23,536.57</i>
<i>All other</i>	<i>1,610.00</i>	<i>1,511.50</i>	<i>1,263.80</i>	<i>13,630.68</i>

RECAPITULATION.

Maintenance and interest	\$580,321.50	\$543,552.23	\$608,401.01	\$456,202.22
Permanent debt (except from sinking funds)	11,500.00	8,500.00	11,000.00	9,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	136,797.71	72,185.59	227,980.53	12,989.51
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	176,200.00	—	50,000.00
Transfers (except to sinking funds) and refunds	8,520.97	4,958.89	6,479.59	21,798.81
Agency, trust, and investment	62,745.30	64,200.25	78,383.81	51,402.74
Total payments	\$799,885.48	\$869,596.96	\$932,244.94	\$601,893.28
Balance on hand, including funds	208,223.06	246,132.33	541,633.80	168,107.67
GRAND TOTAL	\$1,008,108.54	\$1,115,729.29	\$1,473,878.74	\$760,000.95

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Monson POPULATION 6,139	Seekonk POPULATION 6,087	Swansea POPULATION 6,080	Williamstown POPULATION 6,013
REVENUE.	\$409,644.94	\$392,569.04	\$510,356.40	\$593,465.61
General	320,315.18	340,948.70	416,075.54	462,754.68
<i>Taxes</i>	222,324.20	304,688.30	283,800.11	412,149.15
Property and poll	157,390.05	211,050.83	193,880.29	307,490.99
Corporation and income	64,934.15	93,587.47	89,919.82	104,658.16
<i>Licenses and permits</i>	2,394.50	6,477.28	5,099.10	1,810.80
<i>Fines and forfeits</i>	192.50	132.00	480.30	273.80
<i>Grants and gifts</i>	95,396.23	29,580.87	126,711.84	48,502.08
For expenses	95,396.23	29,580.87	125,711.84	48,502.08
For outlays	—	—	—	—
<i>All other</i>	7.75	120.25	984.19	19.15
Commercial	89,329.76	51,620.34	94,280.86	130,710.93
<i>Special assessments</i>	—	—	—	980.00
To meet expenses	—	—	—	—
To meet outlays	—	—	—	960.00
<i>Privileges</i>	19,861.15	25,075.91	27,638.78	25,413.72
<i>Departmental</i>	50,000.78	24,700.16	62,696.19	50,239.94
General government	2,177.70	578.71	404.05	14.23
Protection of persons and property	120.60	5,167.55	370.42	260.70
Health and sanitation	—	221.00	484.75	118.50
Highways	10,471.45	36.00	5,129.50	1,469.50
Charities	36,105.83	17,135.27	47,842.18	31,934.08
Veterans' services	1,057.63	1,091.02	3,673.59	1,898.31
Schools	46.59	210.00	4,747.14	13,791.08
Libraries	—	22.76	13.56	478.52
Recreation	—	209.00	1.00	—
Unclassified	20.96	28.85	30.00	275.02
<i>Public service enterprises</i>	16,706.25	—	—	48,500.04
Electric light	—	—	—	—
Water	16,706.25	—	—	48,500.04
All other	—	—	—	—
<i>Cemeteries</i>	1,625.50	175.00	883.56	4,712.69
<i>Interest</i>	1,136.10	1,669.27	3,562.38	884.64
On sinking funds	—	—	—	—
On trust and investment funds	187.44	252.41	3,196.20	499.51
All other	948.66	1,416.86	366.18	385.03
NON-REVENUE.	\$35,122.06	\$70,614.61	\$55,693.82	\$103,374.59
Offsets to outlays	7,995.95	21,668.48	—	47,478.90
<i>Departmental</i>	7,995.95	21,668.48	—	46,097.43
<i>Public service enterprises</i>	—	—	—	1,381.47
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,575.00	—	16,400.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	2,575.00	—	16,400.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	8,106.14	4,059.84	1,933.10
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	8,106.14	4,059.84	1,933.10
Refunds	1,001.51	1,552.03	778.37	1,967.98
Agency, trust, and investment	23,549.69	39,287.96	34,455.61	51,994.61
<i>Taxes and licenses for State</i>	—	—	—	10.00
<i>Taxes for county</i>	7,673.41	16,056.31	11,918.09	26,961.03
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	14,578.19	21,020.89	20,677.72	24,735.18
<i>All other</i>	1,298.00	2,210.76	1,869.80	1,288.40
RECAPITULATION.				
Revenue and offsets to outlays	\$417,640.89	\$414,237.52	\$510,356.40	\$640,944.51
Premiums	—	—	16,400.00	—
Municipal indebtedness	2,575.00	9,658.17	4,838.21	3,901.08
Transfers and refunds	1,001.51	39,287.96	34,455.61	51,994.61
Agency, trust, and investment	23,549.60	—	—	—
Total receipts	\$444,767.00	\$463,183.65	\$566,050.22	\$696,840.20
Balance on hand, including funds	122,804.88	122,554.98	117,090.37	189,287.80
GRAND TOTAL	\$567,371.38	\$585,738.63	\$683,140.59	\$886,128.00

Graded According to Population of 1950 — Continued.

PAYMENTS.	Monson POPULATION 6,139	Seekonk POPULATION 6,087	Swansea POPULATION 6,080	Williamstown POPULATION 6,013
Maintenance	\$356,379.85	\$323,008.84	\$436,703.15	\$461,143.09
<i>Departmental</i>	<i>337,791.45</i>	<i>322,733.61</i>	<i>435,142.02</i>	<i>422,357.30</i>
General government	20,584.86	23,232.22	14,409.03	23,242.57
Protection of persons and property	12,442.67	26,689.08	19,485.11	20,544.54
Health and sanitation	3,658.63	20,437.66	14,654.14	25,338.09
Highways	65,989.33	36,909.04	51,354.84	37,385.05
Charities	99,822.83	62,004.29	145,059.41	104,640.49
Veterans' services	3,343.15	3,011.79	8,614.50	5,997.58
Schools	117,182.80	143,869.24	169,405.76	188,074.19
Libraries	2,500.00	1,675.66	3,053.29	5,953.03
Recreation	4,115.84	1,194.10	2,954.57	621.54
Pensions	1,456.20	922.17	1,321.26	1,407.68
Unclassified	6,695.14	2,788.36	4,830.11	9,152.54
<i>Public service enterprises</i>	<i>14,319.02</i>	<i>—</i>	<i>—</i>	<i>25,962.34</i>
Electric light	—	—	—	—
Water	14,319.02	—	—	25,962.34
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,269.88</i>	<i>275.23</i>	<i>1,271.31</i>	<i>12,823.45</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>289.82</i>	<i>—</i>
Interest	501.14	—	541.07	4,261.25
<i>Loans, general purposes</i>	<i>11.14</i>	<i>—</i>	<i>541.07</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>490.00</i>	<i>—</i>	<i>—</i>	<i>4,261.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	21,882.62	45,929.61	29,514.65	106,689.52
<i>Departmental</i>	<i>18,961.22</i>	<i>45,929.61</i>	<i>29,415.45</i>	<i>93,350.05</i>
General government	421.30	254.50	200.00	—
Protection of persons and property	4,468.58	4,368.37	798.20	2,190.85
Health and sanitation	—	12.00	1,700.59	16,661.90
Highways	12,525.29	36,012.42	23,365.42	64,309.52
Charities	—	258.66	—	1,500.00
Schools	1,297.40	4,494.66	3,133.49	8,687.78
Libraries	—	—	—	—
Recreation	—	—	217.75	—
Unclassified	248.65	529.00	—	—
<i>Public service enterprises</i>	<i>2,121.40</i>	<i>—</i>	<i>—</i>	<i>11,839.62</i>
Electric light	—	—	—	—
Water	2,121.40	—	—	11,839.52
All other	—	—	—	—
<i>Cemeteries</i>	<i>800.00</i>	<i>—</i>	<i>99.20</i>	<i>1,499.95</i>
Municipal indebtedness	2,000.00	—	21,000.00	11,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>—</i>	<i>5,000.00</i>	<i>11,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>16,000.00</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	8,106.14	4,059.84	1,933.10
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>8,106.14</i>	<i>4,059.84</i>	<i>1,933.10</i>
Refunds	1,001.51	1,552.03	778.37	1,967.98
Agency, trust, and investment	24,305.64	44,459.66	33,949.18	56,000.37
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
<i>Taxes for county</i>	<i>7,673.41</i>	<i>16,056.31</i>	<i>11,918.09</i>	<i>25,961.03</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>15,334.23</i>	<i>26,066.72</i>	<i>20,171.29</i>	<i>28,740.94</i>
<i>All other</i>	<i>1,298.00</i>	<i>2,336.63</i>	<i>1,859.80</i>	<i>1,288.40</i>

RECAPITULATION.

Maintenance and interest	\$356,880.99	\$323,008.84	\$437,244.22	\$465,404.34
Permanent debt (except from sinking funds)	2,000.00	—	5,000.00	11,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,882.62	45,929.61	29,514.65	106,689.52
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	16,000.00	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	1,001.51	9,658.17	4,838.21	3,901.08
Agency, trust, and investment	24,305.64	44,459.66	33,949.18	56,000.37
Total payments	\$406,070.76	\$423,056.28	\$526,546.26	\$642,995.31
<i>Balance on hand, including funds</i>	<i>161,300.62</i>	<i>162,682.35</i>	<i>166,594.33</i>	<i>243,132.69</i>
GRAND TOTAL	\$567,371.38	\$585,738.63	\$683,140.59	\$886,128.00

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Scituate POPULATION 5,983	Holden POPULATION 5,970	Leicester POPULATION 5,929	Orange POPULATION 5,880
REVENUE.	\$1,002,451.20	\$678,858.89	\$467,596.29	\$606,088.50
General	835,853.20	423,053.61	381,302.67	447,589.66
<i>Taxes</i>	<i>756,666.85</i>	<i>353,054.05</i>	<i>311,701.01</i>	<i>344,989.25</i>
Property and poll	618,195.27	260,245.90	232,968.43	249,914.42
Corporation and income	138,371.58	92,808.15	78,732.58	95,074.83
Licenses and permits	9,551.00	3,462.60	2,031.50	5,970.83
Fines and forfeits	43.45	65.00	54.00	5.00
Grants and gifts	66,341.90	66,447.06	67,516.16	96,392.15
For expenses	66,341.90	66,447.06	67,516.16	96,392.15
For outlays	—	—	—	—
All other	3,550.00	25.00	—	232.43
Commercial	166,598.00	255,805.28	86,293.62	158,498.84
<i>Special assessments</i>	<i>38.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	38.00	—	—	—
To meet outlays	—	—	—	—
Privileges	44,630.23	28,870.65	18,815.77	21,668.15
Departmental	49,156.41	50,916.68	64,668.53	103,269.15
General government	729.27	600.15	203.30	685.90
Protection of persons and property	1,681.50	642.09	525.10	1,298.01
Health and sanitation	72.25	2,035.50	—	841.25
Highways	3,033.96	6,786.30	18,311.40	10,374.52
Charities	40,424.08	36,585.54	39,902.31	76,292.91
Veterans' services	2,871.40	2,178.00	5,445.45	7,467.22
Schools	318.95	1,239.42	240.00	5,966.30
Libraries	—	142.36	39.23	288.04
Recreation	—	—	—	55.00
Unclassified	25.00	707.32	1.74	—
Public service enterprises	69,861.98	174,967.62	—	28,288.21
Electric light	—	147,365.13	—	—
Water	69,861.98	27,592.39	—	27,488.22
All other	—	—	—	799.99
Cemeteries	—	10.00	—	4,000.08
Interest	2,911.38	1,050.43	2,809.32	1,278.26
On sinking funds	—	—	—	—
On trust and investment funds	1,034.07	65.99	1,676.14	744.27
All other	1,877.31	984.44	1,133.18	528.98
NON-REVENUE.	\$458,410.68	\$781,251.86	\$135,646.83	\$112,359.88
Offsets to outlays	5,350.42	13,356.55	11,250.00	551.00
Departmental	5,350.42	13,356.55	11,250.00	551.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	310,111.95	709,902.30	89,250.00	40,132.00
Loans, general purposes	—	590,000.00	10,000.00	—
Loans, public service enterprises	50,000.00	6,600.00	—	40,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	257,800.00	105,675.00	79,200.00	—
Unpaid warrant or orders, current year	—	—	—	—
Premiums	2,311.95	7,627.30	50.00	132.00
Transfers	26,019.87	11,572.24	1,214.54	679.64
From sinking funds	—	—	—	—
All other	26,019.87	11,572.24	1,214.54	679.64
Refunds	10,730.07	4,846.59	2,042.08	3,285.90
Agency, trust, and investment	106,198.37	41,574.18	31,890.21	67,711.34
Taxes and licenses for State	—	—	—	—
Taxes for county	37,307.89	9,762.01	8,832.80	16,324.94
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	67,436.28	30,320.37	22,058.11	49,776.60
All other	1,454.20	1,491.80	999.80	1,609.80
RECAPITULATION.				
Revenue and offsets to outlays	\$1,007,801.62	\$692,215.44	\$478,846.29	\$606,639.50
Premiums	2,311.95	7,627.30	50.00	132.00
Municipal indebtedness	307,800.00	702,275.00	89,200.00	40,000.00
Transfers and refunds	36,749.94	16,418.83	3,256.62	3,965.54
Agency, trust, and investment	106,198.37	41,574.18	31,890.21	67,711.34
Total receipts	\$1,460,861.88	\$1,460,110.75	\$603,243.12	\$718,448.38
Balance on hand, including funds	818,729.67	113,103.29	56,214.86	143,903.53
GRAND TOTAL	\$2,279,591.55	\$1,573,214.04	\$659,457.98	\$862,351.91

Graded According to Population of 1950 — Continued.

PAYMENTS.	Scituate POPULATION 5,983	Holden POPULATION 5,970	Leicester POPULATION 5,929	Orange POPULATION 5,880
Maintenance	\$770,825.31	\$558,438.54	\$397,882.27	\$540,315.80
<i>Departmental</i>	<i>723,885.27</i>	<i>388,197.13</i>	<i>397,882.27</i>	<i>513,065.28</i>
General government	41,918.61	20,685.57	18,059.61	23,491.81
Protection of persons and property	144,088.99	14,101.65	16,421.61	30,915.20
Health and sanitation	48,890.03	12,778.09	14,757.34	9,468.62
Highways	143,686.30	51,035.19	63,889.37	68,567.45
Charities	121,340.99	99,951.20	113,341.82	190,192.30
Veterans' services	4,959.20	5,194.53	12,187.17	14,477.98
Schools	185,692.74	169,439.86	144,958.87	149,696.30
Libraries	5,523.40	5,513.14	3,734.98	8,896.09
Recreation	9,844.65	2,067.11	3,103.49	4,721.14
Pensions	5,025.00	2,272.20	1,225.80	3,103.64
Unclassified	12,915.36	5,158.59	6,202.21	9,534.75
Public service enterprises	46,940.04	170,059.30	—	21,216.46
Electric light	—	147,230.83	—	—
Water	46,940.04	22,828.47	—	19,048.51
All other	—	—	—	2,167.95
Cemeteries	—	182.11	—	6,034.06
Administration of trust funds	—	—	—	—
Interest	26,221.38	6,186.29	1,313.54	226.39
<i>Loans, general purposes</i>	<i>13,636.38</i>	<i>6,186.29</i>	<i>1,313.54</i>	—
<i>Loans, public service enterprises</i>	<i>12,585.00</i>	—	—	226.39
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	500,055.48	491,393.03	50,420.10	85,161.49
<i>Departmental</i>	<i>444,747.18</i>	<i>459,391.64</i>	<i>50,420.10</i>	<i>80,285.92</i>
General government	—	24,203.15	252.50	3,842.34
Protection of persons and property	3,313.66	1,553.47	5,895.30	1,811.02
Health and sanitation	—	5,102.44	—	3,183.63
Highways	33,278.33	18,157.74	42,969.15	16,262.93
Charities	—	—	—	—
Schools	406,305.14	410,374.84	1,054.07	4,469.75
Libraries	—	—	—	—
Recreation	1,600.00	—	249.08	716.25
Unclassified	250.00	—	—	—
Public service enterprises	55,308.85	32,001.39	—	54,875.67
Electric light	—	7,140.79	—	—
Water	55,308.35	24,860.60	—	54,875.57
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	327,250.00	103,920.00	79,000.00	—
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	71,250.00	1,500.00	4,000.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	256,000.00	102,420.00	75,000.00	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	26,019.87	11,572.24	1,214.54	679.64
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	26,019.87	11,572.24	1,214.54	679.64
Refunds	10,730.07	4,846.59	2,042.08	3,285.90
Agency, trust, and investment	80,274.40	41,358.59	31,062.53	67,741.39
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	37,307.89	9,762.01	8,832.30	16,324.94
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	41,512.31	30,184.68	21,230.43	49,806.65
<i>All other</i>	1,454.20	1,412.00	999.80	1,609.80
RECAPITULATION				
Maintenance and interest	\$797,046.69	\$564,624.83	\$399,195.81	\$540,542.19
Permanent debt (except from sinking funds)	71,250.00	1,500.00	4,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	500,055.48	491,393.03	50,420.10	85,161.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	256,000.00	102,420.00	75,000.00	—
Transfers (except to sinking funds) and refunds	36,749.94	16,418.83	3,256.62	3,965.54
Agency, trust, and investment	80,274.40	41,358.59	31,062.53	67,741.39
Total payments	\$1,741,376.51	\$1,217,715.28	\$562,935.06	\$697,410.61
Balance on hand, including funds	538,215.04	555,498.76	96,522.92	164,941.30
GRAND TOTAL	\$2,279,591.55	\$1,573,214.04	\$659,457.98	\$862,351.91

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Oxford POPULATION 5,864	Westwood POPULATION 5,838	Bourne POPULATION 5,786	Ayer POPULATION 5,728
REVENUE.	\$537,430.15	\$540,243.67	\$719,960.30	\$445,879.65
General	454,867.97	473,864.62	628,129.48	291,463.49
<i>Taxes</i>	<i>312,260.65</i>	<i>447,207.34</i>	<i>548,477.66</i>	<i>245,543.93</i>
Property and poll	227,480.71	353,698.00	440,161.80	177,418.80
Corporation and income	84,779.94	93,509.34	108,315.86	68,125.13
<i>Licenses and permits</i>	<i>5,434.50</i>	<i>3,656.00</i>	<i>11,982.00</i>	<i>9,467.75</i>
<i>Fines and forfeits</i>	<i>150.00</i>	<i>37.50</i>	<i>477.50</i>	<i>136.00</i>
<i>Grants and gifts</i>	<i>137,022.82</i>	<i>22,963.78</i>	<i>66,932.32</i>	<i>36,315.81</i>
For expenses	73,215.00	22,963.78	66,932.32	36,315.81
For outlays	63,807.82	—	—	—
All other	—	—	260.00	—
Commercial	82,562.18	66,379.05	91,830.82	154,416.16
<i>Special assessments</i>	—	5,310.00	—	30,773.57
To meet expenses	—	—	—	—
To meet outlays	—	5,310.00	—	30,773.57
<i>Privileges</i>	<i>17,704.36</i>	<i>37,284.90</i>	<i>29,491.45</i>	<i>26,361.56</i>
<i>Departmental</i>	<i>56,950.78</i>	<i>22,071.29</i>	<i>61,715.28</i>	<i>69,277.74</i>
General government	318.80	577.43	645.40	88.73
Protection of persons and property	161.10	165.20	369.65	818.18
Health and sanitation	218.85	49.50	1,480.00	6,111.53
Highways	6,782.78	3,278.34	361.72	3,966.31
Charities	44,484.50	16,302.73	51,917.64	28,117.68
Veterans' services	981.04	212.26	4,962.77	1,272.84
Schools	3,553.94	1,139.13	1,309.06	28,720.77
Libraries	99.77	337.90	—	—
Recreation	80.00	—	—	—
Unclassified	270.00	8.80	669.04	181.70
<i>Public service enterprises</i>	—	—	—	27,167.62
Electric light	—	—	—	—
Water	—	—	—	27,167.62
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,284.41</i>	—	112.88	—
<i>Interest</i>	<i>5,622.63</i>	<i>1,712.86</i>	<i>511.21</i>	<i>835.67</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,925.64	437.90	227.08	319.37
All other	1,696.99	1,274.96	284.13	516.30
NON-REVENUE.	\$353,693.11	\$128,981.47	\$122,035.85	\$66,268.96
Offsets to outlays	17,470.83	1,260.00	22,835.73	9,499.91
<i>Departmental</i>	<i>17,470.83</i>	<i>1,260.00</i>	<i>22,835.73</i>	<i>9,499.91</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	305,700.00	90,302.23	—	30,000.00
<i>Loans, general purposes</i>	<i>300,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	83,000.00	—	30,000.00
<i>Unpaid warrants or orders, current year</i>	—	7,302.23	—	—
<i>Premiums</i>	<i>5,700.00</i>	—	—	—
Transfers	4,392.59	15.94	136.60	—
<i>From sinking funds</i>	—	—	—	—
All other	4,392.59	15.94	136.60	—
Refunds	2,749.17	3,269.45	6,167.05	1,938.21
Agency, trust and investment	23,380.52	34,133.85	92,896.47	24,830.84
<i>Taxes and licenses for State</i>	—	10.00	—	—
<i>Taxes for county</i>	<i>8,522.39</i>	<i>12,495.26</i>	<i>58,197.09</i>	<i>8,811.14</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>13,854.73</i>	<i>20,158.79</i>	<i>33,463.78</i>	<i>15,131.10</i>
All other	1,003.40	1,469.80	1,235.60	888.60
RECAPITULATION.				
Revenue and offsets to outlays	\$554,900.98	\$541,503.67	\$742,796.03	\$455,379.56
Premiums	5,700.00	—	—	—
Municipal indebtedness	300,000.00	90,302.23	—	30,000.00
Transfers and refunds	7,141.76	3,285.39	6,303.65	1,938.21
Agency, trust, and investment	23,380.52	34,133.85	92,896.47	24,830.84
Total receipts	\$891,123.26	\$669,225.14	\$841,996.15	\$512,148.61
Balance on hand, including funds	108,378.53	260,814.58	218,528.26	114,558.04
GRAND TOTAL	\$999,501.79	\$930,039.72	\$1,060,524.41	\$626,506.65

Graded According to Population of 1950 — Continued.

PAYMENTS.	Oxford POPULATION 5,864	Westwood POPULATION 5,838	Bourne POPULATION 5,786	Ayer POPULATION 5,728
Maintenance	\$397,661.60	\$396,208.02	\$568,671.38	\$340,709.99
<i>Departmental</i>	<i>393,768.85</i>	<i>394,107.69</i>	<i>567,346.69</i>	<i>314,358.78</i>
General government	19,110.80	27,265.13	60,958.58	18,281.32
Protection of persons and property	17,812.93	68,099.09	90,641.53	32,213.86
Health and sanitation	14,777.81	13,292.15	26,560.25	15,510.84
Highways	42,879.49	59,502.76	64,542.84	34,016.84
Charities	134,645.31	45,544.39	152,188.44	79,382.59
Veterans' services	4,163.11	665.75	7,802.33	2,470.58
Schools	145,922.28	154,686.96	132,871.89	117,713.11
Libraries	3,112.41	5,500.47	11,456.08	2,350.00
Recreation	2,138.02	8,948.37	8,820.11	6,934.38
Pensions	799.00	2,148.75	1,712.00	1,472.20
Unclassified	8,407.69	8,453.87	9,792.64	4,013.06
<i>Public service enterprises</i>			<i>1,002.21</i>	<i>26,561.21</i>
Electric light	—	—	—	—
Water	—	—	—	26,299.61
All other	—	—	1,002.21	51.60
<i>Cemeteries</i>	<i>3,892.75</i>	<i>2,084.00</i>	<i>322.48</i>	—
<i>Administration of trust funds</i>	—	16.33	—	—
Interest	4,161.21	7,335.70	—	5,068.63
<i>Loans, general purposes</i>	<i>4,161.21</i>	<i>7,335.70</i>	—	<i>4,750.50</i>
<i>Loans, public service enterprises</i>	—	—	—	<i>518.13</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	366,597.94	211,965.75	84,925.53	49,835.66
<i>Departmental</i>	<i>366,597.94</i>	<i>211,965.75</i>	<i>84,925.53</i>	<i>46,718.71</i>
General government	424.95	731.16	249.68	4,500.00
Protection of persons and property	948.00	29,144.96	19,888.29	6,650.72
Health and sanitation	—	1,626.65	—	14,494.44
Highways	14,898.52	50,077.23	61,477.23	16,177.39
Charities	—	—	—	—
Schools	350,326.47	130,385.75	2,310.33	4,896.16
Libraries	—	—	—	—
Recreation	—	—	1,000.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	<i>3,116.95</i>
Electric light	—	—	—	—
Water	—	—	—	3,116.95
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,000.00	110,368.98	—	53,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>29,045.40</i>	—	<i>23,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	<i>75,000.00</i>	—	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	—	<i>6,323.58</i>	—	—
Transfers	4,392.59	15.94	136.60	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>4,392.59</i>	<i>15.94</i>	<i>136.60</i>	—
Refunds	2,749.17	3,269.45	6,167.05	1,938.21
Agency, trust and investment	24,328.73	34,138.36	92,986.95	24,950.66
<i>Taxes and licenses for State</i>	—	<i>10.00</i>	—	—
<i>Taxes for county</i>	<i>8,522.39</i>	<i>12,495.26</i>	<i>58,197.09</i>	<i>8,811.14</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>14,821.54</i>	<i>20,163.30</i>	<i>33,554.26</i>	<i>15,243.72</i>
<i>All other</i>	<i>984.80</i>	<i>1,469.80</i>	<i>1,235.60</i>	<i>895.80</i>
RECAPITULATION				
Maintenance and interest	\$401,822.81	\$403,543.72	\$568,671.38	\$345,778.62
Permanent debt (except from sinking funds)	2,000.00	29,045.40	—	23,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	366,597.94	211,965.75	84,925.53	49,835.66
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	81,323.58	—	30,000.00
Transfers (except to sinking funds) and refunds	7,141.76	3,285.39	6,303.65	1,938.21
Agency, trust, and investment	24,328.73	34,138.36	92,986.95	24,950.66
Total payments	\$801,891.24	\$763,302.20	\$752,887.51	\$476,003.15
<i>Balance on hand, including funds</i>	<i>197,610.55</i>	<i>169,737.52</i>	<i>307,636.90</i>	<i>150,503.50</i>
GRAND TOTAL	\$999,501.79	\$930,039.72	\$1,060,524.41	\$626,506.65

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wrentham POPULATION 5,357	Bedford POPULATION 5,216	Dudley POPULATION 5,166
REVENUE.	\$370,382.63	\$282,597.06	\$436,606.29
General	298,986.92	221,299.78	353,736.67
<i>Taxes</i>	259,836.40	188,960.19	286,970.22
Property and poll	205,798.65	148,136.04	179,786.27
Corporation and income	53,537.75	40,824.15	107,183.95
<i>Licenses and permits</i>	6,156.50	1,869.50	5,196.00
<i>Fines and forfeits</i>	125.00	37.00	33.00
<i>Grants and gifts</i>	33,869.02	30,433.09	61,537.45
For expenses	33,369.02	30,433.09	61,537.45
For outlays	—	—	—
<i>All other</i>	—	—	—
Commercial	71,395.71	61,297.28	82,869.62
<i>Special assessments</i>	—	—	—
To meet expenses	—	—	—
To meet outlays	—	—	—
<i>Privileges</i>	17,010.38	16,295.36	19,975.67
<i>Departmental</i>	33,168.87	26,739.78	39,296.08
General government	74.00	547.45	—
Protection of persons and property	163.22	85.25	579.55
Health and sanitation	529.50	1,022.50	56.00
Highways	5,968.54	4,794.51	8,412.69
Charities	24,837.94	10,084.88	27,462.12
Veterans' services	—	895.62	1,432.92
Schools	804.07	9,009.57	1,315.55
Libraries	119.60	—	37.25
Recreation	—	—	—
Unclassified	672.00	300.00	—
<i>Public service enterprises</i>	18,835.10	14,063.67	22,572.55
Electric light	—	—	—
Water	18,835.10	14,063.67	22,572.55
All other	—	—	—
<i>Cemeteries</i>	1,009.00	1,775.75	351.88
<i>Interest</i>	1,372.36	2,422.72	673.44
On sinking funds	—	—	—
On trust and investment funds	159.71	2,053.18	17.60
All other	1,212.65	369.54	655.84
NON-REVENUE.	\$76,314.95	\$91,505.07	\$214,877.97
Offsets to outlays	4,930.37	14,990.08	7,496.25
<i>Departmental</i>	4,930.37	14,990.08	7,496.25
<i>Public service enterprises</i>	—	—	—
<i>Cemeteries</i>	—	—	—
Municipal indebtedness	—	—	171,573.48
<i>Loans, general purposes</i>	—	—	144,000.00
<i>Loans, public service enterprises</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—
<i>Bonds refunded, current year</i>	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	26,325.00
<i>Unpaid warrants or orders, current year</i>	—	—	1,248.48
<i>Premiums</i>	—	—	—
Transfers	615.96	23,831.84	4,273.40
<i>From sinking funds</i>	—	—	—
<i>All other</i>	615.96	23,831.84	4,273.40
Refunds	5,886.09	1,924.77	1,095.41
Agency, trust, and investment	64,882.53	50,758.38	30,439.43
<i>Taxes and licenses for State</i>	—	—	—
<i>Taxes for county</i>	6,751.47	6,644.47	9,142.20
<i>Reimbursements for grade crossings</i>	—	—	—
<i>Sinking and other permanent funds</i>	57,152.66	43,595.71	20,769.43
<i>All other</i>	978.40	518.20	527.80
RECAPITULATION.			
Revenue and offsets to outlays	\$375,313.00	\$297,587.14	\$444,102.54
Premiums	—	—	1,248.48
Municipal indebtedness	—	—	170,325.00
Transfers and refunds	6,502.05	25,756.61	5,368.81
Agency, trust, and investment	64,882.53	50,758.38	30,439.43
Total receipts	\$446,697.58	\$374,102.13	\$651,484.26
Balance on hand, including funds	92,855.07	117,007.15	179,070.79
GRAND TOTAL	\$539,552.65	\$491,109.28	\$830,555.05

Graded According to Population of 1950 — Continued.

PAYMENTS.	Wrentham POPULATION 5,357	Bedford POPULATION 5,216	Dudley POPULATION 5,166
Maintenance	\$300,302.82	\$239,163.17	\$345,910.37
<i>Departmental</i>	<i>276,108.31</i>	<i>218,244.86</i>	<i>323,263.56</i>
General government	14,263.01	14,441.61	14,953.89
Protection of persons and property	24,957.65	22,505.34	17,205.10
Health and sanitation	7,942.93	7,032.44	18,944.75
Highways	38,588.05	33,718.02	59,171.03
Charities	72,409.73	28,274.95	97,059.99
Veterans' services	2,096.42	1,328.83	3,543.43
Schools	98,259.41	101,430.33	105,867.83
Libraries	2,262.16	2,287.32	2,543.06
Recreation	2,673.00	835.74	1,209.62
Pensions	1,773.52	1,168.60	1,312.40
Unclassified	10,882.43	5,221.68	1,452.26
<i>Public service enterprises</i>	<i>22,195.14</i>	<i>12,920.12</i>	<i>21,479.53</i>
Electric light	—	—	—
Water	22,195.14	12,920.12	21,479.53
All other	—	—	—
<i>Cemeteries</i>	<i>1,999.37</i>	<i>7,942.19</i>	<i>1,167.48</i>
Administration of trust funds	—	66.00	—
Interest	1,095.00	1,842.50	4,476.75
<i>Loans, general purposes</i>	<i>1,095.00</i>	<i>675.00</i>	<i>2,085.53</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,167.50</i>	<i>2,391.22</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	35,483.16	81,665.14	274,405.94
<i>Departmental</i>	<i>25,835.63</i>	<i>60,100.49</i>	<i>142,829.54</i>
General government	2,434.05	—	2,109.00
Protection of persons and property	2,428.56	41,257.04	1,300.00
Health and sanitation	—	—	97,958.89
Highways	8,337.58	14,728.93	23,068.05
Charities	—	—	—
Schools	12,635.44	4,114.52	3,074.59
Libraries	—	—	—
Recreation	—	—	15,319.01
Unclassified	—	—	—
<i>Public service enterprises</i>	<i>8,504.64</i>	<i>21,564.65</i>	<i>131,576.40</i>
Electric light	—	—	—
Water	8,504.64	21,564.65	131,576.40
All other	—	—	—
<i>Cemeteries</i>	<i>1,142.89</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	8,000.00	18,000.00	29,825.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,000.00</i>	<i>18,000.00</i>	<i>15,200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>14,625.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	615.96	23,831.84	4,273.40
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>615.96</i>	<i>23,831.84</i>	<i>4,273.40</i>
Refunds	5,886.09	1,924.77	1,095.41
Agency, trust, and investment	66,971.53	32,924.97	26,461.51
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>6,751.47</i>	<i>6,644.47</i>	<i>9,142.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>59,272.26</i>	<i>25,756.90</i>	<i>16,770.51</i>
<i>All other</i>	<i>947.80</i>	<i>523.60</i>	<i>548.80</i>

RECAPITULATION.

Maintenance and interest	\$301,397.82	\$241,005.67	\$350,387.12
Permanent debt (except from sinking funds)	8,000.00	18,000.00	15,200.00
Sinking fund requirements from revenue	—	—	—
Outlays	35,483.16	81,665.14	274,405.94
Permanent debt from sinking funds	—	—	—
Bonds refunded, current year	—	—	—
Temporary loans	—	—	14,625.00
Transfers (except to sinking funds) and refunds	6,502.05	25,756.61	5,368.81
Agency, trust, and investment	66,971.53	32,924.97	26,461.51
Total payments	\$418,354.56	\$399,352.39	\$686,448.38
<i>Balance on hand, including funds</i>	<i>121,198.09</i>	<i>91,756.89</i>	<i>144,106.67</i>
GRAND TOTAL	\$539,552.65	\$491,109.28	\$830,555.05

TABLE I. — Summary of Financial Transactions. Towns

AGGREGATE RECEIPTS (100 TOWNS).		POPULATION 1,224,856
REVENUE.		\$132,961,112.26
General		100,794,082.54
<i>Taxes</i>		89,847,423.01
Property and poll		68,608,361.16
Corporation and income		21,239,061.83
<i>Licenses and permits</i>		1,103,755.44
<i>Fines and forfeits</i>		61,874.92
<i>Grants and gifts</i>		9,665,165.66
For expenses		9,374,690.68
For outlays		290,474.98
<i>All other</i>		116,883.51
Commercial		32,167,029.72
<i>Special assessments</i>		586,606.44
To meet expenses		120,817.23
To meet outlays		465,789.21
<i>Privileges</i>		5,951,850.87
<i>Departmental</i>		11,706,520.23
General government		199,578.81
Protection of persons and property		128,082.00
Health and sanitation		584,229.15
Highways		472,511.55
Charities		27,949,533.51
Veterans' services		702,014.97
Schools		1,327,985.79
Libraries		62,218.80
Recreation		100,535.82
Unclassified		1,179,829.83
<i>Public service enterprises</i>		13,153,729.02
Electric light		17,089,940.55
Water		5,919,500.96
All other		144,287.51
<i>Cemeteries</i>		366,319.81
<i>Interest</i>		402,003.35
On sinking funds		199,765.09
On trust and investment funds		202,238.26
All other		
NON-REVENUE.		\$48,094,489.86
Offsets to outlays		2,522,232.99
<i>Departmental</i>		2,809,409.26
<i>Public service enterprises</i>		312,823.74
<i>Cemeteries</i>		-
Municipal indebtedness		25,137,858.69
<i>Loans, general purposes</i>		9,866,119.57
<i>Loans, public service enterprises</i>		2,001,900.00
<i>Loans, cemeteries</i>		-
<i>Bonds refunded, current year</i>		-
<i>Temporary loans (including revenue loans)</i>		13,007,775.00
<i>Unpaid warrants or orders, current year</i>		142,135.40
<i>Premiums</i>		119,928.72
Transfers		2,903,174.93
<i>From sinking funds</i>		-
<i>All other</i>		2,903,174.93
Refunds		655,068.95
Agency, trust, and investment		16,876,154.30
<i>Taxes and licenses for State</i>		410.00
<i>Taxes for county</i>		3,852,391.96
<i>Reimbursements for grade crossings</i>		-
<i>Sinking and other permanent funds</i>		12,700,836.73
<i>All other</i>		322,515.61
RECAPITULATION.		
Revenue and offsets to outlays		\$135,483,345.25
Premiums		119,928.72
Municipal indebtedness		25,017,929.97
Transfers and refunds		3,558,243.88
Agency, trust, and investment		16,876,154.30
Total receipts		\$181,055,602.12
Balance on hand, including funds		37,569,751.81
GRAND TOTAL		\$218,625,353.93

¹ Includes \$37.35 from administration of trust funds.² Includes \$590,761.56 from municipal general hospitals, and \$438.00 from Mackreth Emergency Memorial Hospital.³ Includes gas. See footnotes on pp. 90 and 108.

Graded According to Population of 1950 — Concluded.

AGGREGATE PAYMENTS (100 TOWNS).		POPULATION 1,224,856
Maintenance		\$110,199,068.34
<i>Departmental</i>		<i>98,968,898.21</i>
General government		5,306,593.39
Protection of persons and property		12,288,061.28
Health and sanitation		5,970,406.28
Highways		9,342,293.78
Charities		¹ 22,556,406.04
Veterans' services		1,405,569.76
Schools		33,724,067.32
Libraries		1,636,298.87
Recreation		2,167,033.06
Pensions		1,603,738.99
Unclassified		2,958,429.44
<i>Public service enterprises</i>		<i>10,439,854.97</i>
Electric light		² 5,917,194.04
Water		4,354,234.98
All other		167,925.95
<i>Cemeteries</i>		<i>749,187.76</i>
Administration of trust funds		51,677.40
Interest		642,952.31
Loans, general purposes		518,111.40
Loans, public service enterprises		124,778.41
Loans, cemeteries		62.50
Outlays		27,915,771.01
<i>Departmental</i>		<i>23,070,699.97</i>
General government		232,944.18
Protection of persons and property		1,009,430.02
Health and sanitation		4,826,742.80
Highways		5,726,869.44
Charities		³ 479,487.93
Schools		9,585,245.86
Libraries		94,226.60
Recreation		838,348.97
Unclassified		277,404.17
<i>Public service enterprises</i>		<i>4,687,526.97</i>
Electric light		² 1,086,159.25
Water		3,601,367.72
All other		—
<i>Cemeteries</i>		<i>157,544.07</i>
Municipal indebtedness		16,859,412.44
From sinking funds		—
From revenue and other sources		⁴ 3,420,456.13
Bonds refunded, current year		—
Temporary loans (including revenue loans)		13,320,246.00
Warrants or orders, previous years		118,711.31
Transfers		2,903,174.93
To sinking funds from revenue		—
All other		2,903,174.93
Refunds		655,068.95
Agency, trust, and investment		15,051,767.07
Taxes and licenses for State		410.00
Taxes for county		3,852,391.96
Expenditures for grade crossings		—
Sinking and other permanent funds		10,877,224.13
All other		321,740.98
RECAPITULATION.		
Maintenance and interest		\$110,842,020.65
Permanent debt (except from sinking funds)		4,420,456.13
Sinking fund requirements from revenue		—
Outlays		27,915,771.01
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		13,438,956.31
Transfers (except to sinking funds) and refunds		3,558,243.88
Agency, trust, and investment		15,051,767.07
Total payments		\$174,227,215.05
Balance on hand, including funds		44,898,138.88
GRAND TOTAL		\$218,625,353.93

¹ Includes \$712,882.79 for municipal general hospitals, and \$2,488.17 for Mackreth Emergency Memorial Hospital.

² Includes gas. See footnotes on pp. 91 and 109.

³ Includes \$459,025.34 for municipal general hospitals, and \$3,316.23 for Mackreth Emergency Memorial Hospital.

⁴ Includes \$1,000 paid from gifts for outlays.



DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1949.*

TOWNS. (Population over 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	TEMPORARY LOANS			Warrants or Orders
				Revenue	Anticipation Highway Reimbursement	Other Temporary Loans	
Brookline	\$3,088,000.00	\$2,920,000.00	\$168,000.00	-	-	-	-
Arlington	854,663.65	827,000.00	-	-	-	-	\$27,663.65
Watertown	321,000.00	321,000.00	-	-	-	-	-
Weymouth	581,000.00	341,000.00	240,000.00	-	-	-	-
Framingham	2,133,000.00	1,386,000.00	747,000.00	-	-	-	-
Belmont	15,000.00	¹ 10,000.00	5,000.00	-	-	-	-
Methuen	151,000.00	134,000.00	17,000.00	-	-	-	-
Braintree	1,491,000.00	1,305,000.00	186,000.00	-	-	-	-
Milton	452,000.00	² 313,000.00	139,000.00	-	-	-	-
Wellesley	685,000.00	673,000.00	12,000.00	-	-	-	-
West Springfield	404,000.00	319,000.00	85,000.00	-	-	-	-
Natick	1,316,200.00	1,188,700.00	127,500.00	-	-	-	-
Wakefield	1,284,500.00	1,043,000.00	205,000.00	-	\$36,500.00	-	-
Winthrop	147,000.00	12,000.00	135,000.00	-	-	-	-
Dedham	350,000.00	350,000.00	-	-	-	-	-
Southbridge	233,000.00	133,000.00	-	\$100,000.00	-	-	-
Greenfield	227,000.00	127,000.00	100,000.00	-	-	-	-
Saugus	430,000.00	312,000.00	118,000.00	-	-	-	-
Lexington	1,857,000.00	1,340,000.00	517,000.00	-	-	-	-
Norwood	203,485.55	110,000.00	8,000.00	-	-	-	85,485.55
Needham	1,480,000.00	1,480,000.00	-	-	-	-	-
Danvers	489,500.00	438,000.00	51,500.00	-	-	-	-
Winchester	22,000.00	22,000.00	-	-	-	-	-
Milford	85,000.00	85,000.00	-	-	-	-	-
Reading	840,000.00	680,000.00	160,000.00	-	-	-	-
Marblehead	1,123,000.00	1,117,000.00	6,000.00	-	-	-	-
Plymouth	279,000.00	24,000.00	255,000.00	-	-	-	-
Webster	115,000.00	106,000.00	9,000.00	-	-	-	-
Stoneham	580,130.00	245,130.00	335,000.00	-	-	-	-
Fairhaven	126,400.00	8,000.00	118,400.00	-	-	-	-
Clinton	18,000.00	-	18,000.00	-	-	-	-
Andover	119,000.00	104,000.00	15,000.00	-	-	-	-
North Attleborough	495,000.00	495,000.00	-	-	-	-	-
Adams	20,500.00	20,500.00	-	-	-	-	-
Athol	81,000.00	80,000.00	1,000.00	-	-	-	-
Swampscott	501,500.00	501,500.00	-	-	-	-	-
Stoughton	150,000.00	10,000.00	140,000.00	-	-	-	-

Dartmouth	569,000.00	193,000.00	376,500.00	-	-	-	-
Billerica	569,000.00	380,000.00	189,000.00	-	-	-	-
Amherst	809,000.00	369,000.00	440,000.00	-	-	-	-
Amesbury	11,000.00	8,000.00	3,000.00	-	-	-	-
Easthampton	140,000.00	33,000.00	107,000.00	-	-	-	-
Hingham	546,281.35	513,000.00	-	-	-	-	33,281.35
Barnstable	800,000.00	800,000.00	-	-	-	-	-
Shrewsbury	420,000.00	384,000.00	36,000.00	-	-	-	-
Northbridge	10,500.00	10,500.00	-	-	-	-	-
Agawam	419,000.00	419,000.00	-	-	-	-	-
Middleborough	933,000.00	327,000.00	606,000.00	-	-	-	-
South Hadley	4,000.00	4,000.00	-	-	-	-	-
Randolph	155,000.00	53,000.00	-	100,000.00	2,000.00	-	-
Palmer	-	-	-	-	-	-	-
Bridgewater	265,000.00	120,000.00	145,000.00	-	-	-	-
Chelmsford	2,000.00	-	-	-	2,000.00	-	-
Rockland	54,000.00	20,000.00	34,000.00	-	-	-	-
Walpole	722,000.00	714,000.00	8,000.00	-	-	-	-
Auburn	355,000.00	355,000.00	-	-	-	-	-
Concord	341,250.00	78,000.00	228,500.00	-	34,750.00	-	-
Ludlow	34,000.00	34,000.00	-	-	-	-	-
Dracut	-	-	-	-	-	-	-
Somerset	126,000.00	12,000.00	114,000.00	-	-	-	-
Falmouth	257,800.00	175,500.00	74,300.00	8,000.00	-	-	-
North Andover	262,500.00	238,000.00	-	-	24,500.00	-	-
Whitman	36,500.00	7,500.00	29,000.00	-	-	-	-
Grafton	48,000.00	48,000.00	-	-	-	-	-
Millbury	77,000.00	77,000.00	-	-	-	-	-
Hudson	307,000.00	38,000.00	249,000.00	-	20,000.00	-	-
Franklin	198,500.00	196,000.00	2,500.00	-	-	-	-
Wareham	24,000.00	24,000.00	-	-	-	-	-
Montague	210,000.00	210,000.00	-	-	-	-	-
Ware	41,500.00	36,000.00	5,500.00	-	-	-	-
Canton	739,500.00	665,000.00	37,000.00	-	37,500.00	-	-
Tewksbury	64,000.00	64,000.00	-	-	-	-	-
Westborough	200,000.00	-	200,000.00	-	-	-	-
Mansfield	226,000.00	220,000.00	6,000.00	-	-	-	-
Abington	116,000.00	85,000.00	31,000.00	-	-	-	-
Spencer	82,000.00	70,000.00	12,000.00	-	-	-	-
Foxborough	50,000.00	-	50,000.00	-	-	-	-
Wilmington	340,000.00	8,500.00	204,500.00	100,000.00	27,000.00	-	-
Uxbridge	103,400.00	46,000.00	33,000.00	-	24,400.00	-	-
Maynard	45,000.00	45,000.00	-	-	-	-	-
Ipswich	89,200.00	44,000.00	45,200.00	-	-	-	-

TABLE II. — *Outstanding Indebtedness Classified by Character or Obligation — 1949 — Concluded.*

TOWNS. (Population over 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	TEMPORARY LOANS			Warrants or Orders
				Revenue	Anticipation Highway Reimbursement	Other Temporary Loans	
Great Barrington	\$135,000.00	\$135,000.00	—	—	—	—	—
Winchendon	154,400.00	90,500.00	—	\$50,000.00	\$13,900.00	—	—
Longmeadow	66,000.00	66,000.00	—	—	—	—	—
Easton	10,000.00	10,000.00	—	—	—	—	—
Monson	28,575.00	—	\$26,000.00	—	2,575.00	—	—
Seekonk	—	—	—	—	—	—	—
Swansea	29,400.00	13,000.00	—	—	16,400.00	—	—
Williamstown	238,000.00	—	238,000.00	—	—	—	—
Scituate	990,050.00	632,250.00	350,000.00	—	7,800.00	—	—
Holden	637,055.00	596,000.00	6,600.00	—	34,455.00	—	—
Leicester	42,200.00	38,000.00	—	—	4,200.00	—	—
Orange	40,000.00	—	40,000.00	—	—	—	—
Oxford	318,000.00	318,000.00	—	—	—	—	—
Westwood	355,302.23	340,000.00	—	—	8,000.00	—	\$7,302.23
Bourne	—	—	—	—	—	—	—
Ayer	251,000.00	236,000.00	15,000.00	—	—	—	—
Wrentham	51,000.00	51,000.00	—	—	—	—	—
Bedford	106,000.00	40,000.00	66,000.00	—	—	—	—
Dudley	296,900.00	163,200.00	122,000.00	—	11,700.00	—	—
100 Towns	\$37,301,192.78	\$28,433,780.00	\$8,048,000.00	\$358,000.00	\$307,680.00	—	\$153,732.78

¹ Includes \$2,000 cemetery loans.² Includes \$5,000 cemetery loans.

TABLE III. — *Relation of Indebtedness to Valuation — 1949.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, as of January 1, 1949, together with the supplemental assessment of December, 1949, and the valuation of motor vehicles for the year 1949.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of loans in anticipation of revenue, in anticipation of highway reimbursement, and unpaid warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

TOWNS. (Population over 5,000)	Population of 1950	Percentage of Net Debt of Valuation	Valuation of 1949 including Motor Vehicles	Total Funded or Fixed Debt
1 Holden	5,970	10.5	\$5,715,997	\$602,600.00
2 Middleborough	10,139	8.2	11,341,721	933,000.00
3 Dudley	5,166	8.0	3,551,762	285,200.00
4 Oxford	5,864	7.2	4,394,834	318,000.00
5 Canton	7,438	6.8	10,303,064	702,000.00
6 Amherst	10,850	6.7	12,117,185	809,000.00
7 Lexington	17,098	5.9	31,256,363	1,857,000.00
8 Scituate	5,983	5.9	16,676,085	982,250.00
9 Ayer	5,728	5.3	4,770,985	251,000.00
10 Natick	19,663	5.1	25,973,770	1,316,200.00
11 Framingham	27,845	4.6	46,150,392	2,133,000.00
12 Wakefield	19,600	4.5	27,722,038	1,248,000.00
13 Braintree	23,130	4.1	36,068,466	1,491,000.00
14 Marblehead	13,711	4.0	27,799,599	1,123,000.00
15 Walpole	8,865	4.0	17,893,926	722,000.00
16 Auburn	8,838	4.0	8,854,775	355,000.00
17 Needham	16,262	3.9	37,611,325	1,480,000.00
18 Billerica	11,001	3.7	15,564,680	569,000.00
19 Hudson	8,131	3.6	7,949,009	287,000.00
20 North Attleborough	12,119	3.5	14,028,232	495,000.00
21 Reading	13,879	3.4	24,668,105	840,000.00
22 Westwood	5,838	3.4	10,138,469	340,000.00
23 Dartmouth	11,120	3.4	16,826,764	569,500.00
24 Bridgewater	9,513	3.3	8,079,786	265,000.00
25 Shrewsbury	10,392	3.3	12,859,008	420,000.00
26 Westborough	7,266	3.2	6,246,317	200,000.00
27 Stoneham	13,208	3.0	19,081,071	580,130.00
28 Danvers	15,702	3.0	16,518,290	489,500.00
29 Agawam	10,189	2.9	14,499,663	419,000.00
30 Williamstown	6,013	2.9	8,272,489	238,000.00
31 Wilmington	7,013	2.6	8,106,932	213,000.00
32 Bedford	5,216	2.5	4,237,340	106,000.00
33 Hingham	10,694	2.4	21,107,502	513,000.00
34 Mansfield	7,156	2.4	9,336,304	226,000.00
35 Concord	8,676	2.3	13,344,543	306,500.00
36 Barnstable	10,397	2.2	36,177,864	800,000.00
37 Saugus	17,146	2.0	21,415,433	430,000.00
38 Franklin	8,043	1.9	10,244,795	198,500.00
39 Brookline	56,952	1.9	161,332,701	3,088,000.00
40 Montague	7,793	1.8	11,356,010	210,000.00
41 Swampscott	11,535	1.8	27,240,796	501,500.00
42 North Andover	8,429	1.8	13,497,567	238,000.00
43 Abington	7,133	1.7	6,962,426	116,000.00
44 Spencer	7,047	1.4	5,721,973	82,000.00
45 Winchendon	6,477	1.4	6,396,079	90,500.00
46 Great Barrington	6,598	1.3	10,361,066	135,000.00
47 Arlington	43,984	1.2	66,399,549	827,000.00
48 Stoughton	11,139	1.2	12,046,418	150,000.00
49 Wellesley	20,847	1.2	55,870,680	685,000.00
50 Millbury	8,144	1.2	6,660,992	77,000.00
51 Dedham	18,499	1.1	31,429,301	350,000.00
52 Plymouth	13,652	1.0	27,581,701	279,000.00
53 Milton	22,395	1.0	45,406,570	452,000.00
54 Wrentham	5,357	1.0	5,212,931	51,000.00
55 West Springfield	20,398	1.0	42,151,037	404,000.00
56 Falmouth	8,497	0.9	26,585,023	249,800.00
57 Uxbridge	7,005	0.9	8,478,396	79,000.00
58 Ipswich	6,877	0.9	9,714,326	89,200.00
59 Tewksbury	7,375	0.9	6,975,278	64,000.00
60 Easthampton	10,694	0.9	15,739,377	140,000.00
61 Fairhaven	12,811	0.9	14,466,476	126,400.00
62 Weymouth	32,695	0.9	66,782,152	581,000.00
63 Leicester	5,929	0.8	4,744,475	38,000.00
64 Southbridge	17,511	0.8	17,224,391	133,000.00
65 Grafton	8,174	0.8	6,271,976	48,000.00
66 Greenfield	17,237	0.8	29,903,186	227,000.00
67 Somerset	8,512	0.8	16,793,626	126,000.00
68 Maynard	6,975	0.7	6,442,659	45,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1949 — Concluded.*

Towns. (Population over 5,000)	Population of 1950	Percentage of Net Debt of Valuation	Valuation of 1949 including Motor Vehicles	Total Funded or Fixed Debt
69 Monson	6,139	0.7	\$3,808,019	\$26,000.00
70 Orange	5,880	0.6	6,156,248	40,000.00
71 Foxborough	7,037	0.6	7,828,631	50,000.00
72 Athol	11,540	0.6	12,778,818	81,000.00
73 Methuen	24,411	0.6	24,029,913	151,000.00
74 Webster	13,215	0.6	19,482,632	115,000.00
75 Randolph	10,007	0.6	9,049,338	53,000.00
76 Ware	7,495	0.6	7,153,681	41,500.00
77 Andover	12,261	0.5	21,738,799	119,000.00
78 Winthrop	19,494	0.5	26,943,951	147,000.00
79 Rockland	8,929	0.5	10,052,370	54,000.00
80 Milford	15,405	0.5	17,218,810	85,000.00
81 Watertown	37,339	0.5	66,627,391	321,000.00
82 Ludlow	8,629	0.4	8,227,641	34,000.00
83 Norwood	16,693	0.4	28,795,513	118,000.00
84 Longmeadow	6,453	0.4	17,344,517	66,000.00
85 Whitman	8,422	0.4	9,737,358	36,500.00
86 Swansea	6,080	0.2	6,495,719	13,000.00
87 Adams	12,027	0.2	12,140,491	20,500.00
88 Easton	6,226	0.2	6,390,402	10,000.00
89 Wareham	7,863	0.1	16,509,008	24,000.00
90 Clinton	12,295	0.1	13,106,069	18,000.00
91 Northbridge	10,328	0.1	8,768,424	10,500.00
92 Amesbury	10,810	0.1	11,240,212	11,000.00
93 Winchester	15,567	0.1	40,468,989	22,000.00
94 South Hadley	10,122	1 -	11,829,531	4,000.00
95 Belmont	27,379	1 -	60,660,754	15,000.00
96 Chelmsford	9,303	-	10,090,134	-
97 Dracut	8,577	-	6,895,675	-
98 Palmer	9,524	-	9,468,427	-
99 Seekonk	6,087	-	8,729,086	-
100 Bourne	5,786	-	13,406,182	-
100 Towns	1,224,856	-	\$1,925,826,754	\$36,481,780.00

¹ Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1949 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 148), nor payments to counties on account of debt incurred for hospital purposes (see Table VI, pp. 148 and 149). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 84 to 137, under the section "Municipal Indebtedness."

Towns. (Population over 5,000)	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	¹ Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	¹ Other Temporary Loans	Warrants or Orders
Brookline . . .	\$2,080,000.00	\$90,000.00	\$80,000.00	-	-	-	\$46,000.00	\$13,000.00	\$80,000.00	-	-	-
Arlington . . .	637,000.00	-	-	-	-	\$25,676.00	15,000.00	-	-	-	-	\$7,846.30
Watertown . . .	-	-	-	\$600,000.00	-	-	70,000.00	-	-	\$600,000.00	-	-
Weymouth . . .	35,000.00	-	-	600,000.00	-	-	41,000.00	24,000.00	-	600,000.00	-	-
Frammingham . . .	204,000.00	432,000.00	-	400,000.00	-	-	141,000.00	46,000.00	-	400,000.00	-	-
Belmont . . .	-	-	-	200,000.00	-	-	² 4,000.00	9,000.00	-	200,000.00	-	-
Methuen . . .	-	-	-	500,000.00	-	-	61,000.00	4,376.00	-	500,000.00	-	-
Braintree . . .	50,000.00	-	-	600,000.00	-	-	102,000.00	18,000.00	-	600,000.00	-	-
Milton . . .	80,000.00	10,000.00	-	600,000.00	-	-	³ 97,000.00	34,000.00	-	600,000.00	-	-
Wellesley . . .	250,000.00	-	250,000.00	300,000.00	-	-	137,000.00	4,000.00	250,000.00	300,000.00	-	-
West Springfield . . .	-	-	-	600,000.00	-	-	53,000.00	13,000.00	-	600,000.00	-	-
Natick . . .	603,500.00	60,000.00	-	-	-	-	63,100.00	8,250.00	-	-	-	-
Wakefield . . .	415,000.00	75,000.00	-	-	\$36,500.00	-	69,000.00	23,000.00	-	-	\$17,000.00	-
Winthrop . . .	-	135,000.00	-	400,000.00	-	-	6,000.00	-	-	400,000.00	-	-
Dedham . . .	70,000.00	-	-	-	-	-	54,500.00	-	-	-	-	-
Southbridge . . .	-	-	-	350,000.00	-	-	46,000.00	-	-	350,000.00	2,500.00	-
Greenfield . . .	-	-	-	200,000.00	-	-	19,000.00	10,000.00	-	200,000.00	-	-
Saugus . . .	-	-	-	330,000.00	-	-	⁴ 29,295.66	11,000.00	-	330,000.00	-	-
Lexington . . .	45,000.00	75,000.00	-	-	-	-	127,000.00	54,000.00	-	-	-	-
Norwood . . .	-	-	-	-	-	\$5,485.55	35,000.00	2,000.00	-	-	-	\$1,395.59
Needham . . .	595,000.00	-	-	400,000.00	-	-	101,500.00	-	-	400,000.00	-	-
Danvers . . .	157,500.00	20,500.00	20,000.00	-	-	-	40,000.00	10,000.00	20,000.00	-	1,000.00	-
Winchester . . .	-	-	-	300,000.00	-	-	10,000.00	-	-	300,000.00	-	-
Milford . . .	-	-	-	350,000.00	-	-	16,000.00	-	-	390,000.00	-	-
Reading . . .	100,000.00	105,000.00	-	250,000.00	-	-	48,000.00	10,000.00	-	250,000.00	-	-
Marblehead . . .	93,000.00	-	-	-	-	-	85,000.00	3,000.00	-	-	-	-
Plymouth . . .	-	150,000.00	-	300,000.00	-	-	12,000.00	15,000.00	-	300,000.00	-	-
Webster . . .	15,000.00	-	-	100,000.00	-	-	12,000.00	1,000.00	-	100,000.00	15,600.00	-
Stonham . . .	113,130.00	100,000.00	-	100,000.00	-	-	40,200.00	40,000.00	-	100,000.00	-	-
Fairhaven . . .	8,000.00	-	-	50,000.00	-	-	10,000.00	7,600.00	-	50,000.00	-	-
Clinton . . .	-	-	-	200,000.00	-	-	-	2,000.00	-	200,000.00	-	-
Andover . . .	-	-	-	-	-	-	24,000.00	15,000.00	-	-	-	-
North Attleborough . . .	-	-	-	100,000.00	-	-	35,000.00	-	-	100,000.00	-	-
Adams . . .	-	-	-	150,000.00	25,000.00	-	13,000.00	-	-	150,000.00	55,000.00	-
Athol . . .	40,000.00	-	-	-	-	-	10,000.00	1,000.00	-	-	-	-
Swampscott . . .	-	95,000.00	-	300,000.00	-	-	64,500.00	-	-	600,000.00	-	-
Stoughton . . .	-	200,000.00	-	200,000.00	-	-	5,000.00	5,000.00	-	200,000.00	-	-
Dartmouth . . .	-	200,000.00	-	150,000.00	-	-	27,000.00	22,000.00	-	150,000.00	-	-
Billerica . . .	380,000.00	186,000.00	5,000.00	100,000.00	-	-	-	1,000.00	5,000.00	100,000.00	-	-

¹ Anticipation of highway reimbursement.² Includes \$2,000 cemetery loans.³ Includes \$6,000 cemetery loans.⁴ Includes \$8,295.66 tax title loans.

TABLE IV. — *Debt Transactions for 1949 Classified by Character of Obligation* — Concluded.

TOWNS. (Population over 5,000)	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	¹ Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	¹ Other Temporary Loans	Warrants or Orders
Amherst	-	-	-	-	-	-	\$28,000.00	\$20,000.00	-	-	\$5,250.00	-
Amesbury	-	-	-	\$50,000.00	-	-	4,000.00	3,000.00	-	\$50,000.00	-	-
Easthampton	-	-	-	105,000.00	-	-	4,000.00	9,000.00	-	105,000.00	-	-
Hingham	-	-	-	-	-	\$23,671.62	38,000.00	-	-	-	-	\$23,145.84
Barnstable	\$510,000.00	-	-	200,000.00	-	-	47,000.00	-	-	-	-	-
Shrewsbury	-	-	-	-	-	-	22,000.00	7,000.00	-	200,000.00	-	-
Northbridge	-	-	-	-	-	-	5,000.00	-	-	-	-	-
Agawam	399,000.00	-	-	-	-	-	10,000.00	-	-	-	-	-
Middleborough	327,000.00	-	-	150,000.00	-	-	-	47,000.00	-	150,000.00	-	-
South Hadley	-	-	-	-	-	-	7,000.00	-	-	-	-	-
Randolph	30,000.00	-	-	100,000.00	\$2,000.00	-	12,000.00	-	-	100,000.00	1,000.00	-
Palmer	-	-	-	-	-	-	-	-	-	-	-	-
Bridgewater	120,000.00	\$16,000.00	-	-	-	-	-	19,000.00	-	-	-	-
Chelmsford	16,989.57	-	-	150,000.00	2,000.00	-	26,989.57	-	-	150,000.00	-	-
Rockland	-	-	-	225,000.00	-	-	7,000.00	4,000.00	-	225,000.00	-	-
Walpole	450,000.00	-	-	-	-	-	32,000.00	8,000.00	-	-	-	-
Auburn	-	-	-	75,000.00	-	-	36,000.00	-	-	75,000.00	-	-
Concord	-	60,000.00	-	-	34,750.00	-	18,000.00	14,500.00	-	-	15,000.00	-
Ludlow	-	-	-	50,000.00	-	-	8,000.00	-	-	50,000.00	-	-
Dracut	-	-	-	50,000.00	-	-	1,000.00	-	-	50,000.00	-	-
Somerset	-	-	-	-	-	-	6,000.00	19,000.00	-	-	-	-
Falmouth	21,500.00	20,800.00	-	108,000.00	-	-	6,000.00	10,870.00	-	108,000.00	-	-
North Andover	120,000.00	-	-	300,000.00	24,500.00	-	12,000.00	-	-	300,000.00	500.00	-
Whitman	-	-	-	100,000.00	-	-	2,500.00	5,000.00	-	100,000.00	2,000.00	-
Grafton	48,000.00	-	-	100,000.00	-	-	-	-	-	100,000.00	-	-
Millbury	57,000.00	-	-	100,000.00	-	-	11,000.00	-	-	100,000.00	-	-
Hudson	10,000.00	40,000.00	-	-	20,000.00	-	8,000.00	46,000.00	-	-	14,000.00	-
Franklin	25,000.00	-	-	50,000.00	-	-	11,000.00	2,500.00	-	50,000.00	-	-
Wareham	-	-	-	200,000.00	-	-	8,000.00	-	-	200,000.00	-	-
Montague	-	-	-	100,000.00	-	-	15,000.00	-	-	100,000.00	-	-
Ware	-	-	-	-	-	-	8,000.00	1,500.00	-	-	-	-
Canton	582,000.00	15,000.00	-	100,000.00	37,500.00	-	18,000.00	11,000.00	-	150,000.00	-	-
Tewksbury	-	-	-	60,000.00	-	-	19,000.00	-	-	60,000.00	-	-
Westborough	-	-	-	80,000.00	-	-	-	16,000.00	-	80,000.00	-	-
Mansfield	60,000.00	-	-	-	-	-	9,000.00	3,000.00	-	-	-	-
Abington	-	15,000.00	-	50,000.00	-	-	14,000.00	2,000.00	-	50,000.00	-	-
Spencer	35,000.00	-	-	-	-	-	5,000.00	3,000.00	-	-	-	-
Foxborough	-	-	-	-	-	-	-	10,000.00	-	-	-	-
Wilmington	8,500.00	-	-	310,000.00	27,000.00	-	-	23,500.00	-	260,000.00	23,000.00	-
Uxbridge	-	-	-	50,000.00	24,400.00	-	8,500.00	6,750.00	-	100,000.00	23,900.00	-
Maynard	-	-	-	-	11,250.00	-	9,000.00	5,000.00	-	-	11,250.00	-
Ipswich	-	5,000.00	-	-	-	-	10,000.00	6,600.00	-	-	-	-

Great Barrington	-	-	-	-	-	-	11,500.00	-	-	-	-	-	-
Winchendon	31,000.00	-	-	150,000.00	13,900.00	-	8,500.00	-	-	175,000.00	1,200.00	-	-
Longmeadow	-	-	-	-	-	-	11,000.00	-	-	-	-	-	-
Easton	-	-	-	50,000.00	-	-	9,500.00	-	-	50,000.00	-	-	-
Monson	-	-	-	-	2,575.00	-	-	2,000.00	-	-	-	-	-
Seekonk	-	-	-	-	-	-	-	-	-	-	-	-	-
Swansea	-	-	-	-	16,400.00	-	5,000.00	-	-	-	-	16,000.00	-
Williamstown	-	-	-	-	-	-	-	11,000.00	-	-	-	-	-
Scituate	-	50,000.00	-	250,000.00	7,800.00	-	45,250.00	26,000.00	-	250,000.00	6,000.00	-	-
Holden	590,000.00	6,600.00	-	60,000.00	45,675.00	-	1,500.00	-	-	90,000.00	12,420.00	-	-
Leicester	10,000.00	-	-	75,000.00	4,200.00	-	4,000.00	-	-	75,000.00	-	-	-
Orange	-	40,000.00	-	-	-	-	-	-	-	-	-	-	-
Oxford	300,000.00	-	-	-	-	-	2,000.00	-	-	-	-	-	-
Westwood	-	-	-	75,000.00	8,000.00	7,302.23	29,000.00	-	-	75,000.00	-	6,323.58	-
Bourne	-	-	-	-	-	-	-	-	-	-	-	-	-
Ayer	-	-	-	30,000.00	-	-	15,000.00	8,500.00	-	30,000.00	-	-	-
Wrentham	-	-	-	-	-	-	8,000.00	-	-	-	-	-	-
Bedford	-	-	-	-	-	-	10,000.00	8,000.00	-	-	-	-	-
Dudley	144,000.00	-	-	-	26,325.00	-	4,200.00	11,000.00	-	-	14,625.00	-	-
100 Towns	\$9,866,119.57	\$2,001,900.00	\$355,000.00	\$12,283,000.00	\$369,775.00	\$142,135.40	\$2,419,535.23	\$775,946.00	\$355,000.00	\$12,728,000.00	\$237,245.00	\$118,711.31	

¹ Anticipation of highway reimbursement.² Includes \$8,295.66 tax title loans and \$8,000 cemetery loans.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1949.*

TOWNS. (Population over 5,000)	METROPOLITAN			
	Totals	Sewer	Park	Water
Brookline	\$46,067.98	\$45,200.16	\$867.82	-
Arlington	17,191.73	16,858.55	333.18	-
Watertown	16,578.73	16,266.63	312.10	-
Weymouth	15,956.22	15,655.35	300.87	-
Belmont	15,756.20	15,451.28	304.92	-
Braintree	8,929.74	8,761.56	168.18	-
Milton	12,494.70	12,259.40	235.30	-
Wellesley	13,844.47	13,583.82	260.65	-
Wakefield	6,794.34	6,663.01	131.33	-
Winthrop	7,233.97	7,093.80	140.17	-
Dedham	8,133.62	7,980.50	153.12	-
Saugus	91.80	-	91.80	-
Lexington	7,007.64	7,007.64	-	-
Norwood	8,455.93	8,455.93	-	-
Needham	8,445.34	8,286.13	159.21	-
Winchester	10,279.93	10,080.67	199.26	-
Reading	5,284.45	5,284.45	-	-
Stoneham	4,451.82	4,365.42	86.40	-
Swampscott	141.56	-	141.56	-
Stoughton	2,886.56	2,886.56	-	-
Hingham	99.96	-	99.96	-
Walpole	5,331.65	5,331.65	-	-
Canton	2,837.83	2,784.68	53.15	-
Westwood	45.40	-	45.40	-
Totals	\$224,341.57	\$220,257.19	\$4,084.38	-

The following towns over 5,000 population made no sinking and loan fund payments in 1949 to the State on account of Metropolitan sewer, park, and water systems:

Abington	Dracut	Marblehead	Seekonk
Adams	Dudley	Maynard	Shrewsbury
Agawam	Easthampton	Methuen	Somerset
Amesbury	Easton	Middleborough	Southbridge
Amherst	Fairhaven	Milford	South Hadley
Andover	Falmouth	Millbury	Spencer
Athol	Foxborough	Monson	Swansea
Auburn	Framingham	Montague	Tewksbury
Ayer	Franklin	Natick	Uxbridge
Barnstable	Grafton	North Andover	Ware
Bedford	Great Barrington	North Attleborough	Wareham
Billerica	Greenfield	Northbridge	Webster
Bourne	Holden	Orange	Westborough
Bridgewater	Hudson	Oxford	West Springfield
Chelmsford	Ipswich	Palmer	Whitman
Clinton	Leicester	Plymouth	Williamstown
Concord	Longmeadow	Randolph	Wilmington
Danvers	Ludlow	Rockland	Winchendon
Dartmouth	Mansfield	Scituate	Wrentham

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1949.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Brookline	\$105,067.98	\$59,000.00	-	\$46,067.98	-
Arlington	32,191.73	15,000.00	-	17,191.73	-
Watertown	86,578.73	70,000.00	-	16,578.73	-
Weymouth	80,956.22	65,000.00	-	15,956.22	-
Framingham	187,000.00	187,000.00	-	-	-
Belmont	28,756.20	13,000.00	-	15,756.20	-
Methuen	65,376.00	65,376.00	-	-	-
Braintree	128,929.74	120,000.00	-	8,929.74	-
Milton	143,494.70	131,000.00	-	12,494.70	-
Wellesley	154,844.47	141,000.00	-	13,844.47	-
West Springfield	66,000.00	66,000.00	-	-	-
Natick	71,350.00	71,350.00	-	-	-
Wakefield	98,794.34	92,000.00	-	6,794.34	-
Winthrop	13,233.97	6,000.00	-	7,233.97	-
Dedham	62,633.62	54,500.00	-	8,133.62	-
Southbridge	46,000.00	46,000.00	-	-	-
Greenfield	29,000.00	29,000.00	-	-	-
Saugus	40,387.46	32,000.00	-	91.80	\$8,295.66
Lexington	188,507.64	181,000.00	\$500.00	7,007.64	-
Norwood	45,455.93	37,000.00	-	8,455.93	-
Needham	109,945.34	101,500.00	-	8,445.34	-
Danvers	50,000.00	50,000.00	-	-	-

TABLE VI. — Method of Meeting Debt Requirements from Taxation — 1949 — Concluded.

Towns (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Winchester	\$20,279.93	\$10,000.00	—	\$10,279.93	—
Milford	16,000.00	16,000.00	—	—	—
Reading	63,284.45	58,000.00	—	5,284.45	—
Marblehead	88,000.00	88,000.00	—	—	—
Plymouth	27,000.00	27,000.00	—	—	—
Webster	13,000.00	13,000.00	—	—	—
Stoneham	84,651.82	80,200.00	—	4,451.82	—
Fairhaven	17,600.00	17,600.00	—	—	—
Clinton	2,000.00	2,000.00	—	—	—
Andover	39,000.00	39,000.00	—	—	—
North Attleborough	35,000.00	35,000.00	—	—	—
Adams	13,000.00	13,000.00	—	—	—
Athol	11,000.00	11,000.00	—	—	—
Swampscott	64,641.56	64,500.00	—	141.56	—
Stoughton	12,886.56	10,000.00	—	2,886.56	—
Dartmouth	49,000.00	49,000.00	—	—	—
Billerica	1,000.00	1,000.00	—	—	—
Amherst	47,000.00	47,000.00	—	—	—
Amesbury	7,000.00	7,000.00	—	—	—
Easthampton	13,000.00	13,000.00	—	—	—
Hingham	38,099.96	38,000.00	—	99.96	—
Barnstable	47,000.00	47,000.00	—	—	—
Shrewsbury	29,000.00	29,000.00	—	—	—
Northbridge	5,000.00	5,000.00	—	—	—
Agawam	10,000.00	10,000.00	—	—	—
Middleborough	47,000.00	47,000.00	—	—	—
South Hadley	7,000.00	7,000.00	—	—	—
Randolph	12,000.00	12,000.00	—	—	—
Palmer	—	—	—	—	—
Bridgewater	19,000.00	19,000.00	—	—	—
Chelmsford	26,989.57	26,989.57	—	—	—
Rockland	11,000.00	11,000.00	—	—	—
Walpole	45,331.65	40,000.00	—	5,331.65	—
Auburn	36,000.00	36,000.00	—	—	—
Concord	32,500.00	32,500.00	—	—	—
Ludlow	8,000.00	8,000.00	—	—	—
Dracut	1,000.00	1,000.00	—	—	—
Somerset	25,000.00	25,000.00	—	—	—
Falmouth	16,870.00	16,870.00	—	—	—
North Andover	12,000.00	12,000.00	—	—	—
Whitman	7,500.00	7,500.00	—	—	—
Grafton	—	—	—	—	—
Millbury	11,000.00	11,000.00	—	—	—
Hudson	54,133.33	54,000.00	\$133.33	—	—
Franklin	13,500.00	13,500.00	—	—	—
Wareham	8,000.00	8,000.00	—	—	—
Montague	15,000.00	15,000.00	—	—	—
Ware	9,500.00	9,500.00	—	—	—
Canton	31,837.83	29,000.00	—	2,837.83	—
Tewksbury	19,000.00	19,000.00	—	—	—
Westborough	16,000.00	16,000.00	—	—	—
Mansfield	12,000.00	12,000.00	—	—	—
Abington	16,000.00	16,000.00	—	—	—
Spencer	8,000.00	8,000.00	—	—	—
Foxborough	10,000.00	10,000.00	—	—	—
Wilmington	23,500.00	23,500.00	—	—	—
Uxbridge	15,250.00	15,250.00	—	—	—
Maynard	14,000.00	14,000.00	—	—	—
Ipswich	16,600.00	16,600.00	—	—	—
Great Barrington	11,500.00	11,500.00	—	—	—
Winchendon	8,500.00	8,500.00	—	—	—
Longmeadow	11,000.00	11,000.00	—	—	—
Easton	9,500.00	9,500.00	—	—	—
Monson	2,000.00	2,000.00	—	—	—
Seekonk	—	—	—	—	—
Swansea	5,000.00	5,000.00	—	—	—
Williamstown	11,000.00	11,000.00	—	—	—
Scituate	71,250.00	71,250.00	—	—	—
Holden	1,500.00	1,500.00	—	—	—
Leicester	4,000.00	4,000.00	—	—	—
Orange	—	—	—	—	—
Oxford	2,000.00	2,000.00	—	—	—
Westwood	29,045.40	29,000.00	—	45.40	—
Bourne	—	—	—	—	—
Ayer	23,500.00	23,500.00	—	—	—
Wrentham	8,000.00	8,000.00	—	—	—
Bedford	18,000.00	18,000.00	—	—	—
Dudley	15,200.00	15,200.00	—	—	—
100 Towns	\$3,419,456.13	\$3,186,185.57	\$633.33	\$224,341.57	\$8,295.66

¹ Serial loans amounting to \$1,000 were paid from gifts for outlays.

DIVISION C

CASH BALANCES

TABLE VII. — *Cash Balances.*

TOWNS. (Population over 5,000)	CASH AT BEGINNING OF 1949						CASH AT END OF 1949					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline . . .	\$2,223,834.37	\$2,141,309.60	-	\$1,298.43	\$42,876.04	\$38,350.30	\$3,412,152.71	\$3,326,033.65	-	\$1,431.88	\$45,523.97	\$39,163.21
Arlington . . .	1,522,983.71	1,471,348.79	-	24.37	43,627.38	7,983.17	1,339,050.44	1,295,629.59	-	52.62	37,228.76	6,139.47
Watertown . . .	580,306.17	541,362.30	-	-	17,015.91	21,927.96	976,249.51	638,308.88	\$300,153.89	-	13,804.52	23,982.22
Weymouth . . .	1,128,298.35	1,116,883.38	-	-	187.19	11,227.78	1,025,358.42	1,012,106.25	-	-	181.19	13,070.98
Framingham . . .	1,266,208.48	1,230,249.48	-	481.18	9,727.60	25,750.22	1,336,911.48	1,300,393.64	-	676.00	4,404.25	31,437.59
Belmont . . .	1,052,637.43	1,035,484.55	-	558.44	5,668.92	10,925.52	1,281,743.71	1,249,222.68	-	376.30	8,191.24	23,953.49
Methuen . . .	181,104.02	169,728.37	\$497.40	-	10,042.11	836.14	254,216.67	239,412.31	1,057.82	-	13,252.79	493.75
Braintree . . .	1,227,857.40	1,200,318.11	-	-	7,532.26	20,007.03	621,639.80	588,940.28	-	50.00	11,027.93	21,621.59
Milton . . .	508,860.95	491,747.63	-	6,512.55	3,969.87	6,630.90	653,616.32	630,937.43	-	9,429.93	5,756.88	7,492.08
Wellesley . . .	924,215.92	877,253.29	-	-	1,577.81	45,384.82	1,345,930.99	1,282,083.84	-	-	3,664.84	60,182.31
West Springfield . . .	347,516.46	314,981.90	-	-	11,829.99	20,704.57	347,200.89	323,737.32	-	-	9,520.45	13,943.12
Natick . . .	811,459.89	797,372.17	-	-	13,848.09	239.63	1,062,767.02	1,053,174.65	-	-	9,352.74	239.63
Wakefield . . .	954,623.53	883,848.33	2,908.93	283.84	17,348.83	50,233.60	1,228,190.79	1,144,509.54	5,408.93	411.92	28,979.80	48,880.60
Winthrop . . .	296,565.00	283,385.77	4,036.52	75.00	8,390.95	676.76	529,733.86	515,335.18	5,881.52	-	7,528.66	988.50
Dedham . . .	646,138.45	619,356.09	-	700.00	5,342.04	20,740.32	587,657.19	560,698.70	-	200.00	7,915.89	18,842.60
Southbridge . . .	306,796.65	298,479.43	843.75	-	2,729.12	4,744.35	435,321.61	422,237.43	-	308.75	12,569.12	206.34
Greenfield . . .	540,845.75	533,995.99	-	27.69	4,991.05	1,831.02	659,991.25	648,385.52	2.50	27.69	2,860.51	8,715.03
Saugus . . .	151,659.87	131,320.53	885.16	6,250.29	12,364.02	839.87	264,567.94	252,914.89	885.16	2,943.83	7,335.90	488.16
Lexington . . .	1,170,208.62	1,153,428.04	-	377.00	14,669.84	1,733.74	984,764.40	967,958.51	-	312.05	15,010.84	1,483.00
Norwood . . .	1,027,746.92	971,049.72	11,108.25	11,156.86	10,166.20	24,265.89	851,553.81	781,502.42	680.00	13,039.32	9,836.94	46,495.13
Needham . . .	272,666.86	252,793.02	83.40	-	14,807.60	4,982.84	1,013,270.54	986,130.61	263.40	-	21,647.73	5,228.80
Danvers . . .	358,324.63	344,382.12	4,525.41	-	-	9,417.10	522,746.07	506,435.52	5,371.59	-	-	10,938.96
Winchester . . .	588,952.78	568,262.52	-	3,854.58	9,760.45	7,075.23	607,440.03	586,434.14	-	3,893.62	11,782.85	5,329.42
Milford . . .	87,089.39	76,448.68	-	755.48	6,709.77	3,175.46	169,551.95	162,689.86	-	267.62	4,109.18	2,485.29
Reading . . .	726,103.80	680,519.11	3,369.24	1,698.75	6,007.37	34,509.33	605,499.14	570,025.59	-	345.00	2,868.60	32,259.95
Marblehead . . .	915,236.28	896,039.00	-	-	12,559.00	6,638.28	597,136.47	575,632.79	-	-	15,094.08	6,409.60
Plymouth . . .	361,004.62	342,895.03	-	-	750.99	17,358.60	507,617.76	487,960.46	-	-	7,679.27	11,978.03
Webster . . .	142,695.65	135,161.60	-	24.40	1,262.45	6,247.20	212,450.99	197,264.45	-	184.16	8,688.01	6,314.37
Stoneham . . .	395,430.42	384,882.54	-	-	1,115.42	9,432.46	493,741.84	483,379.39	-	-	1,608.67	8,753.78
Fairhaven . . .	221,922.70	204,191.19	-	-	8,373.23	9,358.28	280,396.88	261,230.80	-	-	7,679.64	11,486.44
Clinton . . .	126,553.41	124,143.82	-	925.34	1,334.48	149.77	228,987.16	216,825.72	-	611.28	3,452.02	8,098.14
Andover . . .	363,572.85	354,659.92	1,447.82	-	6,434.19	1,030.92	484,156.88	471,294.98	2,307.38	-	8,737.65	1,816.87
North Attleborough . . .	633,764.18	627,126.00	-	-	1,175.37	5,462.81	306,601.76	300,156.93	-	-	907.04	5,537.79
Adams . . .	213,212.71	199,397.58	-	-	5,644.49	8,170.64	335,209.14	324,713.46	-	-	10,457.91	37.77
Athol . . .	252,216.15	245,482.49	-	-	918.95	5,814.71	289,179.19	281,257.39	-	-	2,585.65	5,336.15
Swampscott . . .	764,471.57	754,127.89	-	-	4,812.69	5,530.99	469,358.93	457,620.32	-	-	5,445.93	6,292.68
Stoughton . . .	101,047.29	100,784.03	-	-	-	263.26	281,755.44	281,607.18	-	-	-	148.26

Dartmouth	227,215.80	223,735.07	-	-	-	3,480.73	286,413.97	285,638.70	-	-	-	775.27
Billerica	158,312.28	149,247.15	2,260.85	237.31	-	6,566.97	547,773.79	543,211.56	1,122.50	88.37	-	3,351.36
Amherst	228,536.00	224,682.25	-	1,820.96	1,592.93	439.86	314,221.33	307,838.49	-	2,208.99	1,727.21	2,446.64
Amesbury	211,638.33	202,644.82	1,157.50	450.00	6,887.68	498.33	292,113.51	288,769.22	421.25	-	2,900.41	22.63
Easthampton	112,990.06	103,494.48	-	-	900.65	8,594.93	180,676.08	176,939.22	-	169.79	159.16	3,407.91
Hingham	756,944.43	743,144.03	-	-	5,791.10	8,009.30	587,713.76	576,443.44	-	-	3,863.24	7,407.08
Barnstable	294,167.09	284,031.74	-	-	-	10,135.35	911,136.21	904,583.00	-	-	-	6,553.21
Shrewsbury	771,963.43	763,164.30	1,084.80	-	3,676.83	4,037.50	747,220.96	736,876.06	2,198.80	-	4,223.60	3,922.50
Northbridge	182,916.34	178,794.45	-	-	2,365.18	1,756.71	215,757.00	206,201.28	-	-	5,254.04	4,301.68
Agawam	277,735.99	276,581.65	-	49.64	1,061.34	43.36	396,560.89	395,218.87	-	2.34	1,289.67	50.01
Middleborough	300,056.11	293,089.87	-	-	3,277.96	3,688.28	515,921.97	507,133.92	-	-	5,143.77	3,644.28
South Hadley	193,663.82	185,111.14	-	-	315.59	8,237.09	266,595.69	264,910.19	-	-	264.91	1,420.59
Randolph	150,815.04	147,924.61	-	-	38.42	2,852.01	280,285.56	277,666.77	-	-	37.42	2,581.37
Palmer	439,214.53	435,255.78	-	-	-	3,958.75	515,943.32	512,422.41	-	-	-	3,520.91
Bridgewater	185,575.61	185,113.39	-	-	329.65	132.57	128,177.28	127,772.30	-	-	368.12	36.86
Chelmsford	145,089.32	144,380.96	-	-	42.50	665.86	215,242.26	214,547.95	-	-	27.50	666.81
Rockland	51,058.02	47,704.04	87.90	-	-	3,266.08	86,938.01	82,744.96	87.90	-	-	4,105.15
Walpole	407,683.33	395,374.52	-	8.74	335.81	11,964.26	883,679.48	872,140.52	-	8.74	108.49	11,421.73
Auburn	378,275.12	352,576.96	16,296.00	189.27	25.88	9,187.01	157,221.70	141,330.68	-	490.65	51.76	15,348.61
Concord	352,352.59	342,349.22	-	806.31	7,874.10	1,322.96	496,288.64	484,037.33	-	1,860.67	7,928.54	2,462.10
Ludlow	124,172.69	121,429.92	-	-	-	2,742.77	195,247.60	194,227.37	885.00	-	-	135.23
Dracont	158,834.59	151,366.69	-	230.86	2,032.59	5,204.45	179,516.12	169,083.41	-	248.60	1,949.70	8,234.41
Somerset	237,798.08	234,160.76	-	-	-	3,637.32	322,756.61	319,155.56	-	-	-	3,601.05
Falmouth	404,643.71	383,795.29	8,939.89	3,093.42	3,988.33	4,826.78	493,438.90	470,198.15	10,939.89	2,266.25	4,902.80	5,131.81
North Andover	233,401.79	229,884.09	-	-	277.76	3,239.94	304,968.99	300,663.42	-	-	391.99	3,913.58
Whitman	104,343.37	104,343.37	-	-	-	-	173,203.75	173,203.75	-	-	-	-
Grafton	119,305.32	118,542.70	-	29.60	250.07	482.95	189,605.40	188,784.37	-	11.60	319.48	489.95
Millbury	97,868.29	94,735.92	-	-	-	3,132.37	163,804.05	160,603.21	-	-	-	3,200.84
Hudson	255,032.80	223,786.39	8,071.62	710.00	-	22,464.79	428,264.60	394,725.83	10,665.37	-	250.00	22,623.40
Franklin	162,285.42	154,067.11	-	11.00	771.78	7,435.53	150,257.59	142,496.13	-	11.00	792.28	6,958.18
Wareham	153,529.66	141,057.20	9,954.90	290.46	2.62	2,224.48	202,685.63	188,644.88	11,244.85	4.02	12.92	2,778.96
Montague	346,468.56	341,104.95	-	-	2,730.76	2,632.85	162,926.21	159,012.07	-	-	1,307.59	2,606.55
Ware	256,066.88	250,818.07	-	-	44.90	5,203.91	275,173.33	269,648.33	-	-	2.01	5,522.99
Canton	184,149.50	181,724.92	-	1,528.57	600.39	295.62	528,348.06	526,000.83	-	1,508.23	700.39	138.61
Tewksbury	172,560.62	171,941.42	-	-	-	619.20	109,478.85	108,985.61	-	-	-	493.24
Westborough	87,183.94	79,446.12	-	2,374.26	1,857.27	3,506.29	87,413.61	77,696.88	-	2,542.59	1,699.79	5,474.35
Mansfield	272,181.55	270,538.32	-	-	-	1,643.23	223,715.93	221,506.74	-	-	-	2,209.19
Abington	148,769.78	136,955.02	10,348.41	-	-	1,466.35	153,804.35	141,302.81	10,348.41	-	-	2,153.13
Spencer	168,432.73	164,174.73	-	2,198.96	2,029.15	29.89	217,311.61	213,815.86	-	1,557.95	1,937.80	-
Foxborough	227,667.66	220,940.66	900.00	-	75.59	5,751.41	246,912.70	246,664.72	-	-	139.74	108.24
Wilmington	96,811.77	94,813.34	1,252.96	-	4.21	741.26	158,861.77	158,380.28	-	-	4.29	477.20
Uxbridge	142,901.85	138,780.20	-	-	4,060.09	61.56	100,322.50	97,659.49	-	.05	2,601.40	61.56
Maynard	143,615.17	137,366.74	-	2,003.06	3,978.52	266.85	183,511.16	171,588.42	-	7,381.63	4,350.01	191.10
Ipswich	193,449.96	180,443.86	-	-	-	13,006.10	204,474.15	197,123.46	-	-	-	7,350.69

TABLE VII. — *Cash Balances* — Concluded.

TOWNS. (Population over 5,000)	CASH AT BEGINNING OF 1949						CASH AT END OF 1949					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Great Barrington	\$244,225.66	\$241,082.89	-	-	\$1,100.64	\$2,042.13	\$208,223.06	\$207,030.97	-	-	\$1,056.99	\$135.10
Winchendon	224,542.61	222,515.89	-	-	197.49	1,829.23	246,132.33	245,527.47	-	-	482.32	122.54
Longmeadow	502,508.08	498,894.60	-	-	-	3,613.48	541,633.80	538,207.79	-	-	-	3,426.01
Easton	112,162.00	97,804.23	-	\$212.78	9,991.46	4,153.53	158,107.67	153,622.63	-	\$130.03	-	4,355.01
Monson	122,604.38	120,781.41	-	200.00	-	1,622.97	161,300.62	160,046.25	-	-	-	1,254.37
Seekonk	122,554.98	119,492.54	-	-	-	3,062.44	162,682.35	157,519.47	\$500.00	-	-	4,662.88
Swansea	117,090.37	115,974.32	-	300.00	562.59	253.46	156,594.33	155,450.61	-	300.00	564.29	279.43
Williamstown	189,287.80	187,333.40	-	-	-	1,954.40	243,132.69	243,012.64	-	-	-	120.05
Scituate	818,729.67	815,383.97	-	-	46.80	3,298.90	538,215.04	533,913.57	-	-	64.40	4,237.07
Holden	113,103.29	111,688.67	-	-	-	1,414.62	355,498.76	353,882.36	-	-	-	1,616.40
Leicester	56,214.86	55,046.64	-	-	304.80	863.42	96,522.92	94,131.57	-	-	1,425.33	966.02
Orange	143,903.53	138,031.65	-	-	-	5,871.88	164,941.30	159,034.84	-	1,065.00	-	4,841.46
Oxford	108,378.53	104,420.79	-	694.81	2,560.87	702.06	197,610.55	191,776.81	625.00	1,094.45	3,387.58	726.71
Westwood	260,814.58	260,463.26	-	-	-	351.32	166,737.52	166,378.26	-	-	-	359.26
Bourne	218,528.26	214,080.60	\$3,500.00	-	-	947.66	307,636.90	303,189.24	3,500.00	-	-	947.66
Ayer	114,358.04	113,345.40	-	-	-	1,012.64	150,503.50	149,487.11	-	-	-	1,016.39
Wrentham	92,855.07	89,429.65	-	216.98	379.55	2,828.89	121,198.09	120,333.62	-	216.98	504.55	142.94
Bedford	117,007.15	112,353.09	-	249.40	4,401.96	2.70	91,756.89	88,977.48	-	458.00	2,315.56	5.85
Dudley	179,070.79	178,700.66	-	184.68	-	185.45	144,106.67	143,738.02	-	183.20	-	185.45
100 Towns	\$37,569,751.81	\$36,355,641.89	\$93,560.71	\$53,095.27	\$402,337.48	\$665,116.46	\$44,398,138.88	\$42,847,041.46	\$374,551.16	\$58,371.10	\$431,202.50	\$686,972.66

PART III

TOWNS UNDER 5,000 POPULATION

DIVISION A

**SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1949**

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Blackstone POPULATION 4,966	Westport POPULATION 4,964	Weston POPULATION 4,904	East Longmeadow POPULATION 4,856
REVENUE.	\$270,020.66	\$499,821.98	\$774,604.19	\$478,114.78
General	227,749.90	422,637.23	632,395.46	389,863.12
<i>Taxes</i>	180,510.83	335,204.92	605,800.68	357,284.94
Property and poll	121,676.18	254,890.96	478,891.22	283,919.65
Corporation and income	58,834.65	80,313.96	126,909.46	73,365.29
<i>Licenses and permits</i>	260.00	11,705.49	990.50	4,312.50
<i>Fines and forfeits</i>	317.00	484.50	90.00	—
<i>Grants and gifts</i>	46,662.07	74,458.12	25,454.40	28,265.68
For expenses	46,662.07	74,458.12	25,454.40	28,265.68
For outlays	—	—	—	—
All other	—	784.20	59.88	—
Commercial	42,270.76	77,184.75	142,208.73	88,251.66
<i>Special assessments</i>	—	—	—	5,100.74
To meet expenses	—	—	—	—
To meet outlays	—	—	—	5,100.74
<i>Privileges</i>	12,810.56	21,130.39	43,023.93	23,810.95
<i>Departmental</i>	29,037.37	51,613.26	32,961.86	25,204.92
General government	1,239.20	609.61	2,029.75	605.75
Protection of persons and property	—	228.56	2,261.43	193.71
Health and sanitation	—	1,116.80	197.00	79.75
Highways	2,241.23	2,400.00	2,342.10	2,899.40
Charities	20,846.03	43,271.98	10,956.20	18,801.93
Veterans' services	569.49	2,472.84	274.25	459.66
Schools	3,412.60	62.39	12,284.52	1,806.18
Libraries	—	12.28	558.13	231.54
Recreation	—	—	22.48	—
Unclassified	728.82	1,438.80	2,036.00	127.00
<i>Public service enterprises</i>	—	640.00	57,264.45	32,591.19
Electric light	—	—	—	—
Water	—	—	57,264.45	32,591.19
All other	—	640.00	—	—
<i>Cemeteries</i>	—	2,120.55	3,760.76	—
<i>Interest</i>	422.83	1,680.55	5,197.73	1,543.86
On sinking funds	—	—	—	—
On trust and investment funds	—	10.69	3,599.01	1,075.96
All other	422.83	1,669.86	1,598.72	467.90
NON-REVENUE.	\$92,255.95	\$218,666.93	\$123,284.15	\$46,351.20
Offsets to outlays	7,482.56	10,167.25	14,911.79	10,310.00
<i>Departmental</i>	7,482.56	10,167.25	14,911.79	10,310.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	70,002.67	150,000.00	15,007.50	—
<i>Loans, general purposes</i>	5,000.00	—	—	—
<i>Loans, public service enterprises</i>	—	—	15,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	65,000.00	150,000.00	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	2.67	—	7.50	—
Transfers	—	25,000.00	6,183.39	585.00
<i>From sinking funds</i>	—	—	—	—
All other	—	25,000.00	6,183.39	585.00
Refunds	309.61	1,560.48	2,972.48	1,603.17
Agency, trust, and investment	14,461.11	31,939.20	84,208.99	33,853.03
<i>Taxes and licenses for State</i>	—	10.00	—	—
<i>Taxes for county</i>	6,198.10	15,725.25	26,288.98	13,428.46
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	7,812.21	14,606.55	56,286.21	19,084.97
All other	450.80	1,597.40	1,633.80	1,339.60
RECAPITULATION.				
Revenue and offsets to outlays	\$277,503.22	\$509,989.23	\$789,515.98	\$488,424.78
Premiums	2.67	—	7.50	—
Municipal indebtedness	70,000.00	150,000.00	15,000.00	—
Transfers and refunds	309.61	26,560.48	9,155.87	2,188.17
Agency, trust, and investment	14,461.11	31,939.20	84,208.99	33,853.03
Total receipts	\$362,276.61	\$718,488.91	\$897,888.34	\$524,465.98
Balance on hand, including funds	87,636.10	84,983.88	910,195.08	161,789.15
GRAND TOTAL	\$449,912.71	\$803,472.79	\$1,808,083.37	\$686,255.13

Graded According to Population of 1950.

PAYMENTS.	Blackstone POPULATION 4,966	Westport POPULATION 4,964	Weston POPULATION 4,904	East Longmeadow POPULATION 4,856
Maintenance	\$267,501.96	\$437,174.95	\$537,208.48	\$327,455.87
<i>Departmental</i>	267,501.96	433,074.51	505,657.29	299,405.86
General government	15,133.83	26,639.27	36,671.43	19,126.66
Protection of persons and property	14,608.34	34,156.05	68,218.09	17,093.63
Health and sanitation	7,829.21	19,104.49	18,145.76	15,008.96
Highways	44,177.08	55,531.87	69,910.42	35,371.08
Charities	82,654.44	135,801.75	29,111.21	53,553.23
Veterans' services	1,865.14	5,199.56	429.50	1,197.64
Schools	94,355.17	147,679.26	230,359.44	146,006.85
Libraries	795.62	858.05	18,665.41	3,394.04
Recreation	2,282.95	868.36	11,416.80	3,837.25
Pensions	240.20	1,422.00	4,134.20	1,413.60
Unclassified	3,559.98	5,813.85	18,595.03	3,402.92
<i>Public service enterprises</i>	—	171.50	22,047.82	28,050.01
Electric light	—	—	—	—
Water	—	—	22,047.82	28,050.01
All other	—	171.50	—	—
<i>Cemeteries</i>	—	3,928.94	9,503.37	—
<i>Administration of trust funds</i>	—	—	—	—
Interest	1,563.16	1,209.38	20,423.90	—
<i>Loans, general purposes</i>	1,563.16	1,209.38	18,633.59	—
<i>Loans, public service enterprises</i>	—	—	1,790.31	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	16,837.08	25,174.06	666,233.74	109,298.82
<i>Departmental</i>	16,837.08	23,667.15	656,163.71	47,050.84
General government	—	2,541.63	9,537.82	—
Protection of persons and property	—	1,659.00	5,498.23	618.10
Health and sanitation	—	—	—	14,486.19
Highways	16,837.08	15,637.93	18,524.80	26,559.31
Charities	—	—	—	—
Schools	—	3,828.59	620,627.80	5,387.24
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	1,975.06	—
<i>Public service enterprises</i>	—	—	10,070.03	62,247.98
Electric light	—	—	—	—
Water	—	—	10,070.03	62,247.98
All other	—	—	—	—
<i>Cemeteries</i>	—	1,506.91	—	—
Municipal indebtedness	109,100.00	102,000.00	97,066.46	—
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	4,100.00	2,000.00	97,066.46	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	105,000.00	100,000.00	—	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	25,000.00	6,183.39	585.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	25,000.00	6,183.39	585.00
Refunds	309.61	1,560.48	2,972.48	1,603.17
Agency, trust, and investment	14,461.11	61,205.91	81,738.79	34,870.13
<i>Taxes and licenses for State</i>	—	10.00	—	—
<i>Taxes for county</i>	6,198.10	15,725.25	26,288.98	13,428.46
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	7,812.21	43,783.26	53,825.21	20,102.07
<i>All other</i>	450.80	1,687.40	1,624.60	1,339.60
RECAPITULATION.				
Maintenance and interest	\$269,065.12	\$438,384.33	\$557,632.38	\$327,455.87
Permanent debt (except from sinking funds)	4,100.00	2,000.00	97,066.46	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,837.08	25,174.06	666,233.74	109,298.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	105,000.00	100,000.00	—	—
Transfers (except to sinking funds) and refunds	309.61	26,560.48	9,155.87	2,188.17
Agency, trust, and investment	14,461.11	61,205.91	81,738.79	34,870.13
Total payments	\$409,772.92	\$653,324.78	\$1,411,827.24	\$473,812.99
Balance on hand, including funds	40,139.79	150,148.01	306,256.13	212,442.14
GRAND TOTAL	\$449,912.71	\$803,472.79	\$1,808,083.37	\$686,255.13

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Sharon POPULATION 4,832	Dalton POPULATION 4,753	Lee POPULATION 4,607	Medfield POPULATION 4,540
REVENUE.	\$556,264.20	\$502,499.74	\$413,406.05	\$292,923.51
General	457,300.67	413,236.70	323,762.29	229,891.98
<i>Taxes</i>	422,792.64	368,174.46	277,485.71	204,814.62
Property and poll	336,569.16	242,908.91	190,556.58	156,320.38
Corporation and income	86,223.48	125,265.55	86,929.13	47,994.24
<i>Licenses and permits</i>	2,586.00	1,728.00	5,574.50	1,618.00
<i>Fines and forfeits</i>	21.50	145.50	326.00	2.00
<i>Grants and gifts</i>	31,847.97	43,188.74	40,376.08	23,957.86
For expenses	31,847.97	43,188.74	40,376.08	23,957.86
For outlays	—	—	—	—
<i>All other</i>	52.56	—	—	—
Commercial	98,963.53	89,263.04	89,643.76	63,031.53
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	23,629.47	20,274.75	17,203.70	12,720.02
<i>Departmental</i>	39,879.48	63,425.34	35,519.27	31,534.49
General government	64.00	317.50	257.00	1,001.00
Protection of persons and property	39.37	507.34	135.10	56.00
Health and sanitation	301.65	—	—	—
Highways	3,469.50	1,395.88	2,072.79	5,842.08
Charities	26,797.89	49,561.74	25,883.54	22,194.24
Veterans' services	2,099.14	1,905.37	144.45	400.01
Schools	1,701.86	9,339.85	6,805.39	1,846.91
Libraries	234.34	345.37	—	194.25
Recreation	3,806.00	—	251.00	—
Unclassified	865.73	52.29	—	—
<i>Public service enterprises</i>	34,523.32	—	32,573.83	14,045.34
Electric light	—	—	—	—
Water	34,523.32	—	32,573.83	14,045.34
All other	—	—	—	—
<i>Cemeteries</i>	—	1,582.53	910.40	1,716.45
<i>Interest</i>	1,431.26	3,980.42	3,406.56	2,985.23
On sinking funds	—	—	—	—
On trust and investment funds	557.08	3,737.17	99.75	2,603.90
All other	874.18	243.25	3,306.81	381.33
NON-REVENUE.	\$191,239.72	\$196,412.02	\$171,822.87	\$128,965.60
Offsets to outlays	1,482.64	6,032.87	25,929.17	8,391.28
<i>Departmental</i>	1,482.64	6,032.87	25,929.17	8,391.28
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	124,850.57	—	110,286.00	101,150.00
<i>Loans, general purposes</i>	—	—	—	7,500.00
<i>Loans, public service enterprises</i>	18,800.00	—	110,000.00	2,000.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	106,000.00	—	—	91,650.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	50.57	—	286.00	—
Transfers	17,150.51	27,037.58	3.92	3,189.18
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	17,150.51	27,037.58	3.92	3,189.18
Refunds	1,622.16	2,942.28	1,442.25	684.75
Agency, trust, and investment	46,133.84	160,399.29	34,161.53	15,550.39
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	9,673.75	25,735.28	18,737.09	4,836.87
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	35,425.49	133,532.81	15,059.44	9,935.12
<i>All other</i>	1,034.60	1,131.20	365.00	778.40
RECAPITULATION.				
Revenue and offsets to outlays	\$557,746.84	\$508,532.61	\$439,335.22	\$301,314.79
Premiums	50.57	—	286.00	—
Municipal indebtedness	124,800.00	—	110,000.00	101,150.00
Transfers and refunds	18,772.67	29,979.86	1,446.17	3,873.93
Agency, trust, and investment	46,133.84	160,399.29	34,161.53	15,550.39
Total receipts	\$747,503.92	\$698,911.76	\$585,228.92	\$421,889.11
Balance on hand, including funds	117,454.75	151,199.90	282,136.73	70,224.50
GRAND TOTAL	\$864,958.67	\$850,111.66	\$867,365.65	\$492,113.61

Graded According to Population of 1950 — Continued.

PAYMENTS.	Sharon POPULATION 4,832	Dalton POPULATION 4,753	Lee POPULATION 4,607	Medfield POPULATION 4,540
Maintenance	\$436,201.12	\$426,856.01	\$341,161.94	\$249,191.21
<i>Departmental</i>	<i>424,376.01</i>	<i>419,167.35</i>	<i>313,171.60</i>	<i>231,599.12</i>
General government	24,872.23	22,108.82	16,300.11	17,348.96
Protection of persons and property	38,356.36	18,589.91	22,159.69	19,109.83
Health and sanitation	13,587.17	12,035.74	12,606.40	9,637.37
Highways	70,588.48	53,884.52	46,063.64	46,207.38
Charities	76,126.03	126,082.40	86,280.94	54,514.50
Veterans' services	6,344.19	2,370.27	334.00	940.34
Schools	162,784.49	156,416.43	113,692.20	71,722.65
Libraries	6,420.82	7,882.06	4,498.55	4,336.14
Recreation	3,947.11	8,674.95	5,009.00	1,003.96
Pensions	2,136.68	1,548.84	1,274.68	785.66
Unclassified	19,212.45	9,573.41	4,952.39	5,992.33
<i>Public service enterprises</i>	<i>11,825.11</i>	<i>—</i>	<i>25,776.02</i>	<i>12,255.10</i>
Electric light	—	—	—	—
Water	11,825.11	—	25,776.02	12,255.10
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>7,688.66</i>	<i>2,214.32</i>	<i>5,336.99</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,848.70	—	3,852.08	3,264.40
<i>Loans, general purposes</i>	<i>1,801.20</i>	<i>—</i>	<i>480.00</i>	<i>2,264.40</i>
<i>Loans, public service enterprises</i>	<i>547.50</i>	<i>—</i>	<i>3,372.08</i>	<i>1,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	122,530.89	37,332.24	128,908.40	24,895.04
<i>Departmental</i>	<i>83,550.71</i>	<i>37,332.24</i>	<i>54,333.63</i>	<i>22,014.82</i>
General government	1,324.01	746.70	2,585.00	—
Protection of persons and property	20,064.90	—	2,394.03	7,237.00
Health and sanitation	1,804.25	3,802.70	—	—
Highways	48,432.47	10,468.24	44,061.57	13,162.15
Charities	285.77	—	—	—
Schools	9,697.31	21,161.60	5,293.03	1,615.67
Libraries	—	—	—	—
Recreation	1,625.00	1,153.00	—	—
Unclassified	317.00	—	—	—
<i>Public service enterprises</i>	<i>38,980.18</i>	<i>—</i>	<i>74,574.77</i>	<i>2,880.22</i>
Electric light	—	—	—	—
Water	38,980.18	—	74,574.77	2,880.22
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	130,500.00	—	16,000.00	135,640.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>22,500.00</i>	<i>—</i>	<i>16,000.00</i>	<i>24,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>108,000.00</i>	<i>—</i>	<i>—</i>	<i>111,640.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	17,150.51	27,037.58	3.92	3,189.18
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>17,150.51</i>	<i>27,037.58</i>	<i>3.92</i>	<i>3,189.18</i>
Refunds	1,622.16	2,942.28	1,442.25	684.75
Agency, trust, and investment	30,962.11	179,639.21	34,161.87	15,422.36
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>9,673.75</i>	<i>25,735.28</i>	<i>18,737.09</i>	<i>4,836.87</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>20,255.56</i>	<i>152,772.73</i>	<i>15,059.78</i>	<i>9,807.09</i>
<i>All other</i>	<i>1,032.80</i>	<i>1,131.20</i>	<i>365.00</i>	<i>778.40</i>
RECAPITULATION.				
Maintenance and interest	\$438,049.82	\$426,856.01	\$345,014.02	\$252,455.61
Permanent debt (except from sinking funds)	22,500.00	—	16,000.00	24,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	122,530.89	37,332.24	128,908.40	24,895.04
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	108,000.00	—	—	111,640.00
Transfers (except to sinking funds) and refunds	18,772.67	29,979.86	1,446.17	3,873.93
Agency, trust, and investment	30,962.11	179,639.21	34,161.87	15,422.36
Total payments	\$740,815.49	\$673,807.32	\$525,530.46	\$432,286.94
Balance on hand, including funds	124,143.18	176,804.34	341,835.19	59,826.67
GRAND TOTAL	\$864,958.67	\$850,111.66	\$867,365.65	\$492,113.61

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Templeton POPULATION 4,502	North Reading POPULATION 4,421	East Bridgewater POPULATION 4,409	Acushnet POPULATION 4,402
REVENUE.	\$512,841.61	\$364,727.41	\$452,755.05	\$320,512.26
General	329,051.31	283,351.01	360,759.66	252,150.92
<i>Taxes</i>	<i>255,265.76</i>	<i>219,785.92</i>	<i>320,833.65</i>	<i>195,454.25</i>
Property and poll	176,831.49	163,013.00	224,008.74	126,423.10
Corporation and income	78,434.27	56,772.92	96,824.91	69,031.15
<i>Licenses and permits</i>	<i>5,367.75</i>	<i>8,462.50</i>	<i>222.50</i>	<i>6,986.50</i>
<i>Fines and forfeits</i>	<i>40.00</i>	<i>5.00</i>	<i>37.00</i>	<i>20.00</i>
<i>Grants and gifts</i>	<i>68,377.80</i>	<i>55,097.59</i>	<i>39,666.51</i>	<i>47,877.17</i>
For expenses	68,377.80	55,097.59	39,666.51	47,877.17
For outlays	—	—	—	—
All other	—	—	—	1,813.00
Commercial	183,790.30	81,376.40	91,995.39	68,361.34
<i>Special assessments</i>	<i>—</i>	<i>138.21</i>	<i>—</i>	<i>—</i>
To meet expenses	—	138.21	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>16,707.37</i>	<i>16,991.20</i>	<i>20,355.91</i>	<i>12,234.72</i>
<i>Departmental</i>	<i>50,948.68</i>	<i>37,336.71</i>	<i>41,025.21</i>	<i>28,972.83</i>
General government	135.50	156.35	82.25	87.39
Protection of persons and property	295.71	223.00	160.90	43.62
Health and sanitation	685.20	118.57	470.40	191.23
Highways	5,652.30	6,083.69	66.84	1,061.80
Charities	37,346.03	29,595.87	34,416.20	25,539.65
Veterans' services	4,676.00	742.86	4,088.96	812.87
Schools	1,937.30	—	1,384.63	1,098.27
Libraries	143.15	69.37	84.56	48.05
Recreation	—	335.00	—	—
Unclassified	77.49	12.00	270.50	89.95
<i>Public service enterprises</i>	<i>109,193.31</i>	<i>23,302.98</i>	<i>28,185.53</i>	<i>25,790.41</i>
Electric light	109,193.31	—	—	—
Water	—	23,302.98	28,185.53	25,790.41
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,852.71</i>	<i>1,800.50</i>	<i>—</i>	<i>336.33</i>
<i>Interest</i>	<i>4,088.23</i>	<i>1,806.80</i>	<i>2,428.71</i>	<i>1,027.05</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,127.75	413.24	1,519.67	885.91
All other	1,960.48	1,393.56	909.04	141.14
NON-REVENUE.	\$721,775.85	\$559,570.18	\$671,253.37	\$27,839.59
Offsets to outlays	13,234.29	5,972.85	18,359.90	—
<i>Departmental</i>	<i>13,234.29</i>	<i>5,972.85</i>	<i>18,359.90</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	566,971.00	530,510.80	467,348.00	—
<i>Loans, general purposes</i>	<i>40,000.00</i>	<i>240,000.00</i>	<i>400,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>520,000.00</i>	<i>270,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>15,550.00</i>	<i>60,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>6,971.00</i>	<i>4,960.80</i>	<i>7,348.00</i>	<i>—</i>
Transfers	59,316.66	379.00	76,582.69	895.81
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	59,316.66	379.00	76,582.69	895.81
Refunds	1,096.62	1,472.84	3,023.56	763.52
Agency, trust, and investment	81,157.28	21,234.69	105,939.22	26,180.26
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>7,902.58</i>	<i>6,355.58</i>	<i>14,012.35</i>	<i>8,938.56</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>72,248.30</i>	<i>13,472.31</i>	<i>91,084.47</i>	<i>16,383.10</i>
All other	1,006.40	1,406.80	842.40	858.60
RECAPITULATION.				
Revenue and offsets to outlays	\$526,075.90	\$370,700.26	\$471,114.95	\$320,512.26
Premiums	6,971.00	4,960.80	7,348.00	—
Municipal indebtedness	560,000.00	525,550.00	460,000.00	—
Transfers and refunds	60,413.28	1,851.84	79,606.25	1,659.33
Agency, trust, and investment	81,157.28	21,234.69	105,939.22	26,180.26
Total receipts	\$1,234,617.46	\$924,297.59	\$1,124,008.42	\$348,351.85
Balance on hand, including funds	126,289.54	143,088.68	161,450.08	126,102.80
GRAND TOTAL	\$1,360,907.00	\$1,067,386.27	\$1,285,458.50	\$474,454.65

Graded According to Population of 1950 — Continued.

PAYMENTS.	Templeton POPULATION 4,502	North Reading POPULATION 4,421	East Bridgewater POPULATION 4,409	Acushnet POPULATION 4,402
Maintenance	\$433,467.52	\$296,728.79	\$363,173.73	\$250,554.06
Departmental	341,891.92	281,898.59	330,904.30	235,417.53
General government	11,379.09	19,648.97	17,040.97	18,582.01
Protection of persons and property	12,575.07	25,851.00	19,584.53	8,598.56
Health and sanitation	13,106.57	6,084.02	17,289.27	7,284.59
Highways	46,544.18	32,741.54	32,201.36	18,536.12
Charities	111,678.50	83,848.71	87,976.53	80,586.88
Veterans' services	5,909.44	1,654.40	5,774.00	987.75
Schools	127,590.17	102,500.38	130,609.72	95,512.22
Libraries	3,406.78	1,833.04	11,458.85	1,900.60
Recreation	1,558.12	3,596.95	2,049.82	1,017.53
Pensions	1,399.00	1,103.90	1,217.00	1,146.90
Unclassified	6,745.00	3,035.68	5,702.25	1,264.37
Public service enterprises	86,555.47	12,879.70	32,180.98	14,777.20
Electric light	86,555.47	—	—	—
Water	—	12,879.70	32,180.98	14,777.20
All other	—	—	—	—
Cemeteries	5,020.13	1,950.50	88.45	359.33
Administration of trust funds	—	—	—	—
Interest	525.31	2,153.83	454.03	578.50
Loans, general purposes	525.31	83.96	199.03	—
Loans, public service enterprises	—	2,069.87	255.00	578.50
Loans, cemeteries	—	—	—	—
Outlays	136,552.81	298,598.45	323,527.38	17,213.45
Departmental	68,413.52	196,467.94	317,858.23	17,213.45
General government	199.72	—	596.25	288.70
Protection of persons and property	1,916.90	—	2,809.70	—
Health and sanitation	—	—	—	—
Highways	12,391.57	9,572.28	40,923.30	16,658.61
Charities	—	94.50	—	—
Schools	52,910.06	184,016.23	270,528.98	266.14
Libraries	—	—	3,000.00	—
Recreation	995.27	2,784.93	—	—
Unclassified	—	—	—	—
Public service enterprises	68,068.10	101,690.84	5,669.15	—
Electric light	10,661.32	—	—	—
Water	57,406.78	101,690.84	5,669.15	—
All other	—	—	—	—
Cemeteries	71.19	439.67	—	—
Municipal indebtedness	2,000.00	20,625.00	65,000.00	3,100.00
From sinking funds	—	—	—	—
From revenue and other sources	2,000.00	5,500.00	5,000.00	3,100.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	15,125.00	60,000.00	—
Warrants or orders, previous years	—	—	—	—
Transfers	59,316.66	379.00	76,582.69	895.81
To sinking funds from revenue	—	—	—	—
All other	59,316.66	379.00	76,582.69	895.81
Refunds	1,096.62	1,472.84	3,023.56	763.52
Agency, trust, and investment	34,881.07	24,461.12	31,584.66	26,166.17
Taxes and licenses for State	—	—	—	—
Taxes for county	7,902.58	6,355.58	14,012.35	8,938.56
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	25,963.09	16,696.94	16,730.11	16,369.01
All other	1,015.40	1,408.60	883.20	858.60
RECAPITULATION.				
Maintenance and interest	\$433,992.83	\$298,882.62	\$363,627.76	\$251,132.56
Permanent debt (except from sinking funds)	2,000.00	5,500.00	5,000.00	3,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	136,552.81	298,598.45	323,527.38	17,213.45
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	15,125.00	60,000.00	—
Transfers (except to sinking funds) and refunds	60,413.28	1,851.84	79,606.25	1,659.33
Agency, trust, and investment	34,881.07	24,461.12	31,584.66	26,166.17
Total payments	\$667,839.99	\$644,419.03	\$863,346.05	\$299,271.51
Balance on hand, including funds	693,067.01	422,967.24	422,112.45	175,183.14
GRAND TOTAL	\$1,360,907.00	\$1,067,386.27	\$1,285,458.50	\$474,454.65

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wayland POPULATION 4,393	Norton POPULATION 4,368	Shirley POPULATION 4,279	Westford POPULATION 4,241
REVENUE.	\$536,945.21	\$307,949.91	\$196,777.44	\$368,176.87
General	409,283.11	242,957.78	160,201.54	313,995.24
<i>Taxes</i>	<i>357,303.64</i>	<i>190,818.28</i>	<i>123,581.35</i>	<i>256,698.05</i>
Property and poll	279,192.04	135,777.94	71,648.64	163,822.46
Corporation and income	78,111.60	55,040.34	51,932.71	92,875.59
<i>Licenses and permits</i>	<i>7,271.00</i>	<i>4,392.00</i>	<i>3,813.00</i>	<i>3,592.32</i>
<i>Fines and forfeits</i>	<i>192.40</i>	<i>860.45</i>	<i>284.60</i>	<i>115.00</i>
<i>Grants and gifts</i>	<i>44,516.07</i>	<i>46,887.05</i>	<i>32,492.59</i>	<i>53,398.42</i>
For expenses	44,516.07	46,887.05	32,492.59	53,398.42
For outlays	—	—	—	—
All other	—	—	—	191.45
Commercial	127,662.10	64,992.13	36,575.90	54,181.63
<i>Special assessments</i>	<i>670.85</i>	—	—	—
To meet expenses	479.00	—	—	—
To meet outlays	191.85	—	—	—
<i>Privileges</i>	<i>22,858.55</i>	<i>16,641.60</i>	<i>9,928.68</i>	<i>16,051.61</i>
<i>Departmental</i>	<i>58,757.04</i>	<i>129,556.29</i>	<i>24,518.28</i>	<i>35,382.65</i>
General government	254.70	1,245.12	112.00	338.18
Protection of persons and property	90.14	78.28	105.25	80.20
Health and sanitation	584.43	469.14	22.57	—
Highways	2,161.76	6,115.09	7,828.13	6,783.30
Charities	53,495.17	21,143.85	10,222.75	26,637.55
Veterans' services	1,366.75	—	854.50	400.12
Schools	372.96	181.92	4,714.28	680.72
Libraries	222.19	—	55.00	68.91
Recreation	—	—	—	—
Unclassified	208.94	1,322.89	603.80	393.67
<i>Public service enterprises</i>	<i>39,676.00</i>	<i>16,346.19</i>	—	—
Electric light	—	—	—	—
Water	39,676.00	16,346.19	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,459.25</i>	<i>853.41</i>	<i>726.00</i>	<i>1,278.00</i>
<i>Interest</i>	<i>2,245.41</i>	<i>1,614.64</i>	<i>1,402.94</i>	<i>1,474.37</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,429.23	823.97	885.01	579.59
All other	816.18	790.67	517.93	894.78
NON-REVENUE.	\$206,421.70	\$552,960.78	\$25,126.70	\$40,834.64
Offsets to outlays	13,246.26	1,503.28	11,991.23	12,004.14
<i>Departmental</i>	<i>13,246.26</i>	<i>1,503.28</i>	<i>11,991.23</i>	<i>12,004.14</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	150,810.60	521,565.80	—	—
<i>Loans, general purposes</i>	<i>140,000.00</i>	<i>465,000.00</i>	—	—
<i>Loans, public service enterprises</i>	<i>10,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	50,000.00	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>810.60</i>	<i>6,565.80</i>	—	—
Transfers	1,998.14	785.25	33.00	275.00
<i>From sinking funds</i>	—	—	—	—
All other	1,998.14	785.25	33.00	275.00
Refunds	5,355.23	538.37	314.39	552.02
Agency, trust, and investment	35,011.47	28,568.08	12,788.08	28,003.48
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	<i>13,144.49</i>	<i>6,455.63</i>	<i>5,344.46</i>	<i>9,966.70</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>20,503.18</i>	<i>15,936.13</i>	<i>6,716.62</i>	<i>16,385.46</i>
All other	1,363.80	6,176.32	727.00	1,651.32
RECAPITULATION.				
Revenue and offsets to outlays	\$550,191.47	\$309,453.19	\$208,768.67	\$380,181.01
Premiums	810.60	6,565.80	—	—
Municipal indebtedness	150,000.00	515,000.00	—	—
Transfers and refunds	7,353.37	1,323.62	347.39	827.02
Agency, trust, and investment	35,011.47	28,568.08	12,788.08	28,003.48
Total receipts	\$743,366.91	\$860,910.69	\$221,904.14	\$409,011.51
Balance on hand, including funds	806,610.99	76,745.43	38,819.37	97,998.01
GRAND TOTAL	\$1,549,977.90	\$937,656.12	\$260,723.51	\$507,009.52

1 Includes \$242 from administration of trust funds.

Graded According to Population of 1950 — Continued.

PAYMENTS.	Wayland POPULATION 4,393	Norton POPULATION 4,368	Shirley POPULATION 4,279	Westford POPULATION 4,241
Maintenance	\$430,969.49	\$259,283.79	\$174,968.07	\$320,966.62
<i>Departmental</i>	<i>400,323.03</i>	<i>243,882.47</i>	<i>173,299.29</i>	<i>317,362.48</i>
General government	26,046.71	14,303.65	8,863.41	14,418.85
Protection of persons and property	19,184.14	14,397.39	20,336.67	25,746.54
Health and sanitation	14,875.15	9,467.01	9,535.58	7,102.00
Highways	46,728.79	35,254.45	35,813.99	53,735.38
Charities	128,905.25	64,577.80	35,431.65	71,309.14
Veterans' services	2,418.39	3,613.40	2,424.73	2,642.13
Schools	137,747.09	94,775.05	53,778.55	128,756.56
Libraries	7,753.95	2,250.00	1,505.35	4,409.52
Recreation	3,232.71	487.15	959.97	1,754.87
Pensions	2,012.70	503.70	595.25	1,525.95
Unclassified	11,418.15	4,252.87	4,054.14	5,961.54
<i>Public service enterprises</i>	<i>23,143.91</i>	<i>12,997.43</i>	<i>-</i>	<i>-</i>
Electric light	-	-	-	-
Water	23,143.91	12,997.43	-	-
All other	-	-	-	-
<i>Cemeteries</i>	<i>7,502.55</i>	<i>2,160.74</i>	<i>1,668.78</i>	<i>3,604.14</i>
Administration of trust funds	-	243.15	-	-
Interest	16,973.36	2,184.41	375.00	-
<i>Loans, general purposes</i>	<i>14,202.36</i>	<i>193.75</i>	<i>375.00</i>	<i>-</i>
<i>Loans, public service enterprises</i>	<i>2,771.00</i>	<i>1,990.66</i>	<i>-</i>	<i>-</i>
<i>Loans, cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Outlays	720,430.11	114,462.43	16,915.44	29,903.76
<i>Departmental</i>	<i>691,482.78</i>	<i>73,231.55</i>	<i>16,915.44</i>	<i>29,666.81</i>
General government	5,547.19	737.27	-	873.72
Protection of persons and property	948.00	1,987.53	300.98	4,246.32
Health and sanitation	-	-	-	-
Highways	37,005.17	13,909.77	12,174.64	23,636.22
Charities	-	-	-	-
Schools	646,640.89	56,196.98	1,789.63	910.55
Libraries	-	-	2,650.19	-
Recreation	1,341.53	-	-	-
Unclassified	-	400.00	-	-
<i>Public service enterprises</i>	<i>28,947.33</i>	<i>41,230.88</i>	<i>-</i>	<i>-</i>
Electric light	-	-	-	-
Water	28,947.33	41,230.88	-	-
All other	-	-	-	-
<i>Cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>236.95</i>
Municipal indebtedness	43,600.00	63,500.00	2,000.00	-
<i>From sinking funds</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>From revenue and other sources</i>	<i>43,600.00</i>	<i>13,500.00</i>	<i>2,000.00</i>	<i>-</i>
<i>Bonds refunded, current year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including revenue loans)</i>	<i>-</i>	<i>50,000.00</i>	<i>-</i>	<i>-</i>
<i>Warrants or orders, previous years</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers	1,998.14	785.25	33.00	275.00
<i>To sinking funds from revenue</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other</i>	<i>1,998.14</i>	<i>785.25</i>	<i>33.00</i>	<i>275.00</i>
Refunds	5,355.23	538.37	314.39	552.02
Agency, trust, and investment	35,063.16	19,045.78	13,640.09	29,467.77
<i>Taxes and licenses for State</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Taxes for county</i>	<i>13,144.49</i>	<i>6,455.63</i>	<i>5,344.46</i>	<i>9,966.70</i>
<i>Expenditures for grade crossings</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds</i>	<i>20,571.07</i>	<i>11,539.15</i>	<i>7,568.63</i>	<i>17,690.35</i>
<i>All other</i>	<i>1,347.60</i>	<i>1,051.00</i>	<i>727.00</i>	<i>1,810.72</i>
RECAPITULATION.				
Maintenance and interest	\$447,942.85	\$261,468.20	\$175,343.07	\$320,966.62
Permanent debt (except from sinking funds)	43,600.00	13,500.00	2,000.00	-
Sinking fund requirements from revenue	-	-	-	-
Outlays	720,430.11	114,462.43	16,915.44	29,903.76
Permanent debt from sinking funds	-	-	-	-
Bonds refunded, current year	-	-	-	-
Temporary loans	-	50,000.00	-	-
Transfers (except to sinking funds) and refunds	7,353.37	1,323.62	347.39	827.02
Agency, trust, and investment	35,063.16	19,045.78	13,640.09	29,467.77
Total payments	\$1,254,389.49	\$459,800.03	\$208,245.99	\$381,165.17
Balance on hand, including funds	295,588.41	477,856.09	52,477.52	125,844.35
GRAND TOTAL	\$1,549,977.90	\$937,656.12	\$260,723.51	\$507,009.52

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rockport POPULATION 4,180	Bellingham POPULATION 4,100	Holbrook POPULATION 4,007	West Bridgewater POPULATION 4,001
REVENUE.	\$568,279.92	\$355,746.86	\$401,430.61	\$372,756.52
General	436,833.19	271,110.24	293,899.17	290,252.19
<i>Taxes</i>	<i>378,276.67</i>	<i>215,105.69</i>	<i>240,287.47</i>	<i>250,051.02</i>
Property and poll	305,502.39	155,473.67	178,511.78	187,876.87
Corporation and income	72,774.28	59,632.02	61,775.69	62,174.15
<i>Licenses and permits</i>	<i>1,119.00</i>	<i>3,532.00</i>	<i>1,439.50</i>	<i>2,187.00</i>
<i>Fines and forfeits</i>	<i>111.80</i>	<i>100.00</i>	<i>15.00</i>	<i>239.00</i>
<i>Grants and gifts</i>	<i>53,650.72</i>	<i>52,064.61</i>	<i>51,684.33</i>	<i>37,675.17</i>
For expenses	53,650.72	52,064.61	51,684.33	37,675.17
For outlays	—	—	—	—
All other	3,675.00	307.94	412.87	100.00
Commercial	131,446.73	84,636.62	107,531.44	82,504.33
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>15,745.17</i>	<i>16,252.97</i>	<i>16,838.33</i>	<i>17,904.09</i>
<i>Departmental</i>	<i>63,003.97</i>	<i>49,836.60</i>	<i>60,166.07</i>	<i>28,050.76</i>
General government	160.15	404.31	166.13	1,036.94
Protection of persons and property	547.04	87.10	326.98	30.35
Health and sanitation	5,200.38	85.00	—	24.00
Highways	1,478.00	2,471.40	2,997.44	249.57
Charities	46,005.16	43,918.68	52,139.56	23,893.79
Veterans' services	2,033.31	765.80	3,246.21	1,927.01
Schools	176.96	2,093.21	944.37	808.03
Libraries	274.55	—	305.47	81.07
Recreation	—	—	—	—
Unclassified	7,128.42	11.10	39.91	—
<i>Public service enterprises</i>	<i>44,882.50</i>	<i>17,701.32</i>	<i>28,764.29</i>	<i>35,476.32</i>
Electric light	—	—	—	—
Water	44,882.50	17,701.32	28,764.29	35,476.32
All other	—	—	—	—
<i>Cemeteries</i>	<i>6,460.39</i>	<i>191.53</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>1,354.70</i>	<i>654.20</i>	<i>1,762.75</i>	<i>1,073.16</i>
On sinking funds	—	—	—	—
On trust and investment funds	813.17	1.50	1,247.71	551.24
All other	541.53	652.70	515.04	521.92
NON-REVENUE.	\$152,166.91	\$139,943.71	\$23,929.70	\$65,829.48
Offsets to outlays	13,814.23	—	—	29,400.72
<i>Departmental</i>	<i>13,814.23</i>	<i>—</i>	<i>—</i>	<i>29,400.72</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	65,000.00	124,900.00	—	10,055.50
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>15,000.00</i>	<i>15,000.00</i>	<i>—</i>	<i>10,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>109,900.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>55.50</i>
Transfers	13,393.31	191.53	2,214.00	450.42
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	13,393.31	191.53	2,214.00	450.42
Refunds	3,017.36	1,846.31	767.58	862.20
Agency, trust, and investment	56,942.01	13,005.87	20,948.12	25,060.64
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>15,875.25</i>	<i>4,433.80</i>	<i>5,542.25</i>	<i>10,158.96</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>40,431.01</i>	<i>7,859.47</i>	<i>14,373.07</i>	<i>13,729.48</i>
All other	635.75	712.60	1,032.80	1,172.20
RECAPITULATION.				
Revenue and offsets to outlays	\$582,094.15	\$355,746.86	\$401,430.61	\$402,157.24
Premiums	—	—	—	55.50
Municipal indebtedness	65,000.00	124,900.00	—	10,000.00
Transfers and refunds	16,410.67	2,037.84	2,981.58	1,312.62
Agency, trust, and investment	56,942.01	13,005.87	20,948.12	25,060.64
Total receipts	\$720,446.83	\$495,690.57	\$425,360.31	\$438,586.00
Balance on hand, including funds	99,981.35	16,336.80	111,912.57	174,379.15
GRAND TOTAL	\$820,428.18	\$512,027.37	\$537,272.88	\$612,965.15

Graded According to Population of 1950 — Continued.

PAYMENTS.	Rockport POPULATION 4,180	Bellingham POPULATION 4,100	Holbrook POPULATION 4,007	West Bridgewater POPULATION 4,001
Maintenance	\$455,249.41	\$326,644.16	\$338,972.10	\$318,024.90
<i>Departmental</i>	<i>401,485.84</i>	<i>309,516.31</i>	<i>316,113.28</i>	<i>296,446.25</i>
General government	27,774.81	15,342.03	13,852.44	15,675.59
Protection of persons and property	42,484.27	15,609.35	20,127.70	24,034.49
Health and sanitation	24,582.78	4,676.93	12,302.66	10,025.26
Highways	42,651.76	51,904.49	21,842.10	31,520.17
Charities	132,428.68	113,723.92	130,949.21	72,451.46
Veterans' services	3,354.31	4,454.68	5,838.58	2,051.60
Schools	102,664.95	96,125.91	100,148.53	131,559.27
Libraries	5,891.44	1,113.70	2,946.58	2,913.39
Recreation	5,208.31	721.63	1,793.51	2,033.31
Pensions	5,903.84	785.66	1,232.31	563.00
Unclassified	8,540.69	5,058.01	5,079.66	3,618.71
<i>Public service enterprises</i>	<i>43,093.14</i>	<i>16,356.26</i>	<i>22,858.82</i>	<i>21,333.65</i>
Electric light	—	—	—	—
Water	43,093.14	16,356.26	22,858.82	21,333.65
All other	—	—	—	—
<i>Cemeteries</i>	<i>10,670.43</i>	<i>771.59</i>	<i>—</i>	<i>245.00</i>
Administration of trust funds	—	—	—	—
Interest	2,029.10	5,662.26	357.50	3,915.00
<i>Loans, general purposes</i>	<i>900.35</i>	<i>1,362.26</i>	<i>357.50</i>	<i>—</i>
Loans, public service enterprises	1,128.75	4,300.00	—	3,915.00
Loans, cemeteries	—	—	—	—
Outlays	64,723.32	36,005.29	55,512.87	142,443.87
<i>Departmental</i>	<i>33,609.28</i>	<i>23,617.21</i>	<i>39,774.51</i>	<i>49,702.57</i>
General government	—	—	11,367.80	190.00
Protection of persons and property	798.20	355.68	17,453.07	1,562.78
Health and sanitation	21,596.53	—	—	—
Highways	12,632.62	11,489.82	10,255.30	32,794.63
Charities	—	119.48	—	—
Schools	1,953.37	11,652.23	698.34	15,155.16
Libraries	—	—	—	—
Recreation	1,628.56	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>24,866.26</i>	<i>12,250.58</i>	<i>15,738.36</i>	<i>92,741.30</i>
Electric light	—	—	—	—
Water	24,866.26	12,250.58	15,738.36	92,741.30
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,247.78</i>	<i>137.50</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	62,000.00	113,025.00	2,134.53	15,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From revenue and other sources	12,000.00	12,000.00	2,000.00	15,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	50,000.00	101,025.00	—	—
Warrants or orders, previous years	—	—	134.53	—
Transfers	13,393.31	191.53	2,214.00	450.42
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	13,393.31	191.53	2,214.00	450.42
Refunds	3,017.36	1,846.31	767.58	862.20
Agency, trust, and investment	47,346.95	12,891.41	21,841.14	24,793.68
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Taxes for county	15,875.25	4,433.80	5,542.25	10,158.96
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	30,846.75	7,796.01	15,270.89	13,462.52
All other	624.95	661.60	1,028.00	1,172.20
RECAPITULATION.				
Maintenance and interest	\$457,278.51	\$332,306.42	\$339,329.60	\$321,939.90
Permanent debt (except from sinking funds)	12,000.00	12,000.00	2,000.00	15,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	64,723.32	36,005.29	55,512.87	142,443.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	101,025.00	134.53	—
Transfers (except to sinking funds) and refunds	16,410.67	2,037.84	2,981.58	1,312.62
Agency, trust, and investment	47,346.95	12,891.41	21,841.14	24,793.68
Total payments	\$647,759.45	\$496,265.96	\$421,799.72	\$505,490.07
Balance on hand, including funds	172,668.73	15,761.41	115,473.16	107,475.08
GRAND TOTAL	\$820,428.18	\$512,027.37	\$537,272.88	\$612,965.15

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wilbraham POPULATION 3,985	Lynnfield POPULATION 3,925	Lunenburg POPULATION 3,902	Harvard POPULATION 3,869
REVENUE.	\$315,827.07	\$419,445.11	\$366,294.86	\$167,032.63
General	244,115.97	356,427.33	302,058.94	130,968.09
Taxes	208,595.12	321,690.90	233,157.99	99,995.76
Property and poll	153,237.55	259,669.30	185,240.67	68,310.34
Corporation and income	55,357.57	62,021.60	47,917.32	31,685.42
Licenses and permits	4,672.29	5,241.50	7,929.75	82.50
Fines and forfeits	437.65	25.00	304.00	45
Grants and gifts	30,350.91	29,469.93	60,667.20	30,889.38
For expenses	30,350.91	29,469.93	60,667.20	30,889.38
For outlays	—	—	—	—
All other	60.00	—	—	—
Commercial	71,711.10	63,017.78	64,235.92	36,064.54
Special assessments	35.00	—	—	—
To meet expenses	35.00	—	—	—
To meet outlays	—	—	—	—
Privileges	24,075.92	26,799.87	18,691.92	9,642.92
Departmental	26,559.15	35,005.17	42,067.32	20,938.04
General government	—	190.77	445.15	405.00
Protection of persons and property	190.91	2,792.60	72.29	53.90
Health and sanitation	1,426.65	—	669.70	96.50
Highways	5,769.91	2,211.54	11,981.90	6,430.48
Charities	17,452.03	20,493.96	23,585.05	6,388.10
Veterans' services	1,413.37	404.98	1,647.28	312.50
Schools	—	8,775.14	3,128.85	6,855.93
Libraries	290.50	136.18	156.02	395.63
Recreation	—	—	51.00	—
Unclassified	15.78	—	330.08	—
Public service enterprises	20,548.46	—	—	820.19
Electric light	—	—	—	—
Water	20,548.46	—	—	796.44
All other	—	—	—	23.75
Cemeteries	—	356.50	1,413.88	764.91
Interest	492.57	856.24	2,062.80	3,898.48
On sinking funds	—	—	—	—
On trust and investment funds	114.58	246.60	911.94	3,340.53
All other	377.99	609.64	1,150.86	557.95
NON-REVENUE.	\$541,782.07	\$416,523.79	\$126,253.79	\$42,196.83
Offsets to outlays	16,406.91	7,500.00	16,500.00	—
Departmental	16,406.91	7,500.00	16,500.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	336,004.80	326,421.75	—	15,000.00
Loans, general purposes	330,000.00	275,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,200.00	50,000.00	—	15,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	4,804.80	1,421.75	—	—
Transfers	81,414.83	22,019.86	90,691.16	7,107.20
From sinking funds	—	—	—	—
All other	81,414.83	22,019.86	90,691.16	7,107.20
Refunds	3,046.71	2,724.21	1,020.91	257.44
Agency, trust, and investment	104,908.82	57,857.97	18,041.72	19,832.19
Taxes and licenses for State	—	20.00	—	—
Taxes for county	7,262.33	14,338.94	6,043.15	5,888.20
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	96,578.69	42,309.20	10,789.57	13,279.99
All other	1,067.80	1,189.83	1,209.00	664.00
RECAPITULATION.				
Revenue and offsets to outlays	\$332,233.98	\$426,945.11	\$382,794.86	\$167,032.63
Premiums	4,804.80	1,421.75	—	—
Municipal indebtedness	331,200.00	325,000.00	—	15,000.00
Transfers and refunds	84,461.54	24,744.07	91,712.07	7,364.64
Agency, trust, and investment	104,908.82	57,857.97	18,041.72	19,832.19
Total receipts	\$857,609.14	\$835,968.90	\$492,548.65	\$209,229.46
Balance on hand, including funds	173,849.70	110,693.71	133,232.48	52,353.73
GRAND TOTAL	\$1,031,458.84	\$946,662.61	\$625,781.13	\$261,583.19

Graded According to Population of 1950 — Continued.

PAYMENTS.	Wilbraham POPULATION 3,985	Lynnfield POPULATION 3,925	Lunenburg POPULATION 3,902	Harvard POPULATION 3,869
Maintenance	\$228,688.16	\$317,447.68	\$293,455.75	\$140,458.99
<i>Departmental</i>	<i>218,590.78</i>	<i>315,089.95</i>	<i>289,425.06</i>	<i>137,633.09</i>
General government	11,773.12	25,477.52	17,574.45	10,396.52
Protection of persons and property	8,549.03	42,802.67	22,175.91	7,548.05
Health and sanitation	6,889.26	10,320.91	12,003.62	5,730.54
Highways	34,520.58	31,473.35	47,271.70	31,836.36
Charities	49,221.19	58,854.38	76,890.89	19,314.84
Veterans' services	2,411.57	1,818.06	4,061.17	1,184.50
Schools	96,423.93	130,018.80	99,117.73	53,015.20
Libraries	2,629.85	2,334.43	2,422.65	4,186.09
Recreation	1,974.79	2,609.35	2,268.05	1,990.12
Pensions	544.55	3,336.75	786.60	686.60
Unclassified	3,652.91	6,043.73	4,852.29	1,744.27
<i>Public service enterprises</i>	<i>9,199.86</i>	<i>—</i>	<i>—</i>	<i>810.89</i>
Electric light	—	—	—	—
Water	9,199.86	—	—	579.85
All other	—	—	—	231.14
<i>Cemeteries</i>	<i>897.52</i>	<i>2,357.73</i>	<i>4,030.69</i>	<i>2,013.91</i>
Administration of trust funds	—	—	—	1.00
Interest	1,300.86	847.62	71.20	165.00
<i>Loans, general purposes</i>	<i>—</i>	<i>847.62</i>	<i>71.20</i>	<i>165.00</i>
<i>Loans, public service enterprises</i>	<i>1,300.86</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	221,033.22	124,480.57	36,748.44	21,140.74
<i>Departmental</i>	<i>198,939.54</i>	<i>124,480.57</i>	<i>35,818.49</i>	<i>20,032.04</i>
General government	100.00	435.50	983.32	839.63
Protection of persons and property	16,500.00	9,850.64	3,147.14	3,950.50
Health and sanitation	733.98	—	2,500.00	—
Highways	44,706.46	11,919.63	27,003.53	14,612.60
Charities	—	—	—	—
Schools	136,899.10	100,808.80	970.94	629.31
Libraries	—	—	175.00	—
Recreation	—	1,466.00	541.35	—
Unclassified	—	—	497.21	—
<i>Public service enterprises</i>	<i>22,093.68</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	22,093.68	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>929.95</i>	<i>1,108.70</i>
Municipal indebtedness	8,700.00	67,000.00	1,000.00	4,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,500.00</i>	<i>17,000.00</i>	<i>1,000.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,200.00</i>	<i>50,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	81,414.83	22,019.86	90,691.16	7,107.20
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>81,414.83</i>	<i>22,019.86</i>	<i>90,691.16</i>	<i>7,107.20</i>
Refunds	3,046.71	2,724.21	1,020.91	257.44
Agency, trust, and investment	24,351.84	37,299.41	18,634.26	19,604.67
<i>Taxes and licenses for State</i>	<i>—</i>	<i>20.00</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>7,262.33</i>	<i>14,338.94</i>	<i>6,048.15</i>	<i>5,888.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>16,028.91</i>	<i>21,738.04</i>	<i>11,368.81</i>	<i>13,044.07</i>
<i>All other</i>	<i>1,060.60</i>	<i>1,202.43</i>	<i>1,222.80</i>	<i>672.40</i>
RECAPITULATION.				
Maintenance and interest	\$229,989.02	\$318,295.30	\$293,526.95	\$140,623.99
Permanent debt (except from sinking funds)	7,500.00	17,000.00	1,000.00	4,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	221,033.22	124,480.57	36,748.44	21,140.74
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,200.00	50,000.00	—	—
Transfers (except to sinking funds) and refunds	84,461.54	24,744.07	91,712.07	7,364.64
Agency, trust, and investment	24,351.84	37,299.41	18,634.26	19,604.67
Total payments	\$568,535.62	\$571,819.35	\$441,621.72	\$192,734.04
Balance on hand, including funds	462,923.22	374,843.26	184,159.41	68,849.15
GRAND TOTAL	\$1,031,458.84	\$946,662.61	\$625,781.13	\$261,583.19

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Provincetown POPULATION 3,786	Medway POPULATION 3,754	Cohasset POPULATION 3,694	Rehoboth POPULATION 3,692
REVENUE.	\$536,809.47	\$375,075.57	\$592,948.05	\$273,622.86
General	395,834.25	283,272.45	530,240.34	224,552.63
<i>Taxes</i>	313,039.62	222,713.87	491,150.86	160,097.07
Property and poll	231,043.75	165,469.93	386,743.36	112,785.36
Corporation and income	81,995.87	57,243.94	104,407.50	47,311.71
<i>Licenses and permits</i>	10,760.50	3,331.50	2,819.17	2,136.00
<i>Fines and forfeits</i>	931.00	84.00	277.00	127.00
<i>Grants and gifts</i>	71,103.13	56,694.48	35,993.31	62,192.56
For expenses	71,103.13	56,694.48	35,993.31	62,192.56
For outlays	—	—	—	—
<i>All other</i>	—	448.60	—	—
Commercial	140,975.22	91,803.12	62,707.71	49,070.23
<i>Special assessments</i>	—	6.89	—	—
To meet expenses	—	—	—	—
To meet outlays	—	6.89	—	—
<i>Privileges</i>	18,915.70	16,868.67	22,087.99	17,329.27
<i>Departmental</i>	65,678.37	54,996.50	37,290.35	30,875.33
General government	1,445.08	2,339.65	1,392.88	35.14
Protection of persons and property	117.99	76.83	101.90	478.25
Health and sanitation	857.75	1,298.88	—	—
Highways	578.29	6,764.92	84.00	7,433.55
Charities	51,440.67	41,393.33	21,532.44	21,566.77
Veterans' services	1,861.05	375.25	2,958.86	50.00
Schools	9,222.94	2,640.93	9,675.51	635.62
Libraries	154.60	86.38	—	—
Recreation	—	—	—	—
Unclassified	—	20.33	1,544.76	676.00
<i>Public service enterprises</i>	52,564.40	19,271.27	—	—
Electric light	—	—	—	—
Water	43,749.28	19,271.27	—	—
All other	8,815.12	—	—	—
<i>Cemeteries</i>	2,074.75	—	703.84	—
<i>Interest</i>	1,742.00	659.79	2,625.53	865.63
On sinking funds	—	—	—	—
On trust and investment funds	135.37	218.75	1,898.65	13.89
All other	1,606.63	441.04	726.88	851.74
NON-REVENUE.	\$214,403.22	\$66,227.57	\$444,052.76	\$65,098.58
Offsets to outlays	7,258.16	4,256.23	17,179.12	17,685.54
<i>Departmental</i>	7,258.16	2,705.23	17,179.12	17,685.54
<i>Public service enterprises</i>	—	1,551.00	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	146,000.00	38,314.65	367,000.00	26,750.00
<i>Loans, general purposes</i>	—	3,000.00	—	—
<i>Loans, public service enterprises</i>	31,000.00	35,000.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	115,000.00	—	367,000.00	26,750.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	314.65	—	—
Transfers	2,542.24	218.75	2,347.97	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,542.24	218.75	2,347.97	—
Refunds	1,926.03	2,086.85	3,961.64	1,325.70
Agency, trust, and investment	56,676.79	21,351.09	53,564.03	19,337.34
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	39,043.62	5,340.71	16,122.91	7,614.33
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	17,033.17	15,266.18	36,386.57	10,453.01
<i>All other</i>	600.00	744.20	1,054.55	1,270.00
RECAPITULATION				
Revenue and offsets to outlays	\$544,067.63	\$379,331.80	\$610,127.17	\$291,308.40
Premiums	—	314.65	—	—
Municipal indebtedness	146,000.00	38,000.00	367,000.00	26,750.00
Transfers and refunds	4,468.27	2,305.60	6,309.61	1,325.70
Agency, trust, and investment	56,676.79	21,351.09	53,564.03	19,337.34
Total receipts	\$751,212.69	\$441,303.14	\$1,037,000.81	\$338,721.44
Balance on hand, including funds	35,105.53	54,557.15	190,092.60	83,545.85
GRAND TOTAL	\$786,318.22	\$495,860.29	\$1,227,093.41	\$422,267.29

Graded According to Population of 1950 — Continued.

PAYMENTS.	Provincetown POPULATION 3,786	Medway POPULATION 3,754	Cohasset POPULATION 3,694	Rehoboth POPULATION 3,692
Maintenance	\$477,711.35	\$321,954.46	\$495,864.10	\$222,598.21
<i>Departmental</i>	<i>428,268.27</i>	<i>305,751.96</i>	<i>492,196.06</i>	<i>222,598.21</i>
General government	35,043.37	16,614.50	44,054.01	7,925.91
Protection of persons and property	33,517.43	15,407.19	104,272.03	7,416.68
Health and sanitation	21,542.72	11,678.40	22,089.19	6,834.06
Highways	32,485.45	41,362.37	57,518.18	54,049.81
Charities	167,471.81	114,832.66	70,086.99	65,123.31
Veterans' services	7,882.38	1,549.00	6,210.05	737.23
Schools	114,279.38	92,871.75	162,830.57	76,963.61
Libraries	5,098.12	2,606.13	11,215.71	—
Recreation	2,669.61	1,984.43	5,775.91	566.28
Pensions	381.00	952.65	2,332.85	662.57
Unclassified	7,897.00	5,892.88	5,810.57	2,318.75
<i>Public service enterprises</i>	<i>46,557.91</i>	<i>16,202.50</i>	<i>925.25</i>	<i>—</i>
Electric light	—	—	—	—
Water	39,766.95	16,202.50	925.25	—
All other	6,790.96	—	—	—
<i>Cemeteries</i>	<i>2,885.17</i>	<i>—</i>	<i>2,697.93</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>44.86</i>	<i>—</i>
Interest	2,211.50	1,494.91	—	559.24
<i>Loans, general purposes</i>	<i>1,599.00</i>	<i>797.76</i>	<i>—</i>	<i>559.24</i>
<i>Loans, public service enterprises</i>	<i>612.50</i>	<i>697.15</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	50,099.01	65,869.81	326,602.34	44,744.71
<i>Departmental</i>	<i>31,798.64</i>	<i>24,556.97</i>	<i>63,573.74</i>	<i>44,744.71</i>
General government	1,229.55	—	687.15	—
Protection of persons and property	4,738.53	3,118.74	1,883.63	1,511.08
Health and sanitation	—	—	476.00	—
Highways	21,614.23	17,762.13	30,950.95	41,102.40
Charities	—	—	—	—
Schools	4,216.33	2,001.64	3,632.50	1,800.49
Libraries	—	449.00	—	—
Recreation	—	1,225.46	3,897.40	—
Unclassified	—	—	22,046.11	330.74
<i>Public service enterprises</i>	<i>18,300.37</i>	<i>41,312.84</i>	<i>263,028.60</i>	<i>—</i>
Electric light	—	—	—	—
Water	2,404.63	41,312.84	263,028.60	—
All other	15,895.74	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	121,000.00	13,700.00	—	30,750.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,000.00</i>	<i>13,700.00</i>	<i>—</i>	<i>4,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>115,000.00</i>	<i>—</i>	<i>—</i>	<i>26,750.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,542.24	218.75	2,347.97	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,542.24</i>	<i>218.75</i>	<i>2,347.97</i>	<i>—</i>
Refunds	1,926.03	2,086.85	3,961.64	1,325.70
Agency, trust, and investment	56,686.38	21,324.17	56,509.51	17,429.17
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>39,043.62</i>	<i>5,340.71</i>	<i>16,122.91</i>	<i>7,614.33</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>17,042.76</i>	<i>15,239.26</i>	<i>39,334.80</i>	<i>8,199.24</i>
<i>All other</i>	<i>600.00</i>	<i>744.20</i>	<i>1,051.80</i>	<i>1,615.60</i>
RECAPITULATION.				
Maintenance and interest	\$479,922.85	\$323,449.37	\$495,864.10	\$223,157.45
Permanent debt (except from sinking funds)	6,000.00	13,700.00	—	4,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	50,099.01	65,869.81	326,602.34	44,744.71
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	115,000.00	—	—	26,750.00
Transfers (except to sinking funds) and refunds	4,468.27	2,305.60	6,309.61	1,325.70
Agency, trust, and investment	56,686.38	21,324.17	56,509.51	17,429.17
Total payments	\$712,176.51	\$426,648.95	\$885,285.56	\$317,407.03
Balance on hand, including funds	74,141.71	69,211.34	341,807.85	104,860.26
GRAND TOTAL	\$786,318.22	\$495,860.29	\$1,227,093.41	\$422,267.29

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Holliston POPULATION 3,650	Lancaster POPULATION 3,590	Ashland POPULATION 3,496	Belchertown POPULATION 3,486
REVENUE.	\$337,750.60	\$352,185.92	\$367,620.15	\$251,972.71
General	266,522.33	258,644.60	284,493.97	192,978.23
<i>Taxes</i>	218,797.80	200,525.03	238,964.86	128,970.79
Property and poll	160,235.93	158,361.28	186,374.97	84,721.90
Corporation and income	58,561.87	42,163.75	52,589.89	44,248.89
<i>Licenses and permits</i>	120.00	218.00	6,567.50	2,739.50
<i>Fines and forfeits</i>	15.00	—	118.00	117.88
<i>Grants and gifts</i>	47,589.53	57,601.57	38,843.61	61,084.00
For expenses	46,381.26	57,601.57	38,843.61	61,084.00
For outlays	1,208.27	—	—	—
<i>All other</i>	—	300.00	—	66.06
Commercial	71,228.27	93,541.32	83,126.18	58,994.48
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	13,836.50	14,182.44	15,173.99	13,623.44
<i>Departmental</i>	32,093.02	54,773.41	29,253.06	44,008.74
General government	678.50	843.15	313.53	—
Protection of persons and property	180.36	290.72	224.37	267.40
Health and sanitation	519.00	—	138.50	462.87
Highways	5,686.20	6,590.25	1,012.38	8,804.99
Charities	22,979.93	42,283.53	24,868.47	23,798.03
Veterans' services	1,566.60	3,145.19	1,983.80	266.27
Schools	330.76	1,166.34	467.36	9,824.81
Libraries	151.67	131.20	114.49	—
Recreation	—	—	—	—
Unclassified	—	323.03	130.16	584.37
<i>Public service enterprises</i>	24,373.29	17,138.76	36,662.60	—
Electric light	—	—	—	—
Water	24,373.29	17,138.76	36,662.60	—
All other	—	—	—	—
<i>Cemeteries</i>	5.00	2,676.36	1,670.48	345.57
<i>Interest</i>	920.46	4,770.35	366.05	1,016.73
On sinking funds	—	—	—	—
On trust and investment funds	407.20	4,072.29	28.30	643.02
All other	513.26	698.06	337.75	373.71
NON-REVENUE.	\$39,269.79	\$46,131.54	\$159,203.99	\$113,981.93
Offsets to outlays	8,997.06	—	14,477.36	399.87
<i>Departmental</i>	8,997.06	—	14,477.36	399.87
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	7,000.00	20,000.00	121,128.00	74,000.00
<i>Loans, general purposes</i>	7,000.00	—	120,000.00	55,000.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	20,000.00	—	19,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	1,128.00	—
Transfers	197.50	4,109.13	367.15	685.57
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	197.50	4,109.13	367.15	685.57
Refunds	2,476.11	2,061.13	1,159.60	744.82
Agency, trust, and investment	20,599.12	19,961.28	22,071.88	38,151.67
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	8,811.14	6,198.10	6,788.91	8,234.26
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	10,741.18	13,031.78	14,441.57	28,936.11
<i>All other</i>	1,046.80	731.40	841.40	981.30
RECAPITULATION.				
Revenue and offsets to outlays	\$346,747.66	\$352,185.92	\$382,097.51	\$252,372.58
Premiums	—	—	1,128.00	—
Municipal indebtedness	7,000.00	20,000.00	120,000.00	74,000.00
Transfers and refunds	2,673.61	6,170.26	1,526.75	1,430.39
Agency, trust, and investment	20,599.12	19,961.28	22,071.88	38,151.67
Total receipts	\$377,020.39	\$398,317.46	\$526,824.14	\$365,954.64
Balance on hand, including funds	228,447.01	67,131.46	121,367.22	51,194.63
GRAND TOTAL	\$605,467.40	\$465,448.92	\$648,191.36	\$417,149.27

Graded According to Population of 1950 — Continued.

PAYMENTS.	Holliston POPULATION 3,650	Lancaster POPULATION 3,590	Ashland POPULATION 3,496	Belchertown POPULATION 3,486
Maintenance	\$267,224.39	\$300,455.23	\$278,817.47	\$229,096.05
<i>Departmental</i>	<i>254,555.32</i>	<i>274,099.50</i>	<i>248,890.34</i>	<i>227,919.77</i>
General government	13,404.67	19,063.17	15,843.07	6,154.82
Protection of persons and property	25,007.25	14,649.93	18,405.60	5,821.27
Health and sanitation	7,845.36	6,793.61	8,902.30	3,594.20
Highways	40,639.92	41,277.97	35,319.98	44,790.45
Charities	65,297.37	105,620.75	65,137.64	68,408.61
Veterans' services	2,892.73	4,289.89	3,866.79	524.90
Schools	87,896.76	69,384.04	87,582.03	90,665.49
Libraries	3,002.71	6,857.93	2,478.13	1,712.99
Recreation	3,873.68	1,470.52	4,828.82	1,212.83
Pensions	777.40	1,112.40	2,640.80	250.35
Unclassified	3,917.47	3,579.29	3,885.18	4,783.86
<i>Public service enterprises</i>	<i>12,464.07</i>	<i>16,779.08</i>	<i>23,312.74</i>	<i>-</i>
Electric light	-	-	-	-
Water	12,464.07	16,779.08	23,312.74	-
All other	-	-	-	-
<i>Cemeteries</i>	<i>205.00</i>	<i>9,576.65</i>	<i>6,614.39</i>	<i>1,176.28</i>
<i>Administration of trust funds</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Interest	3,450.67	180.42	2,135.29	83.83
<i>Loans, general purposes</i>	<i>18.17</i>	<i>101.67</i>	<i>343.04</i>	<i>83.83</i>
<i>Loans, public service enterprises</i>	<i>3,432.50</i>	<i>78.75</i>	<i>1,792.25</i>	<i>-</i>
<i>Loans, cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Outlays	108,876.52	14,775.94	131,698.19	47,544.12
<i>Departmental</i>	<i>39,402.98</i>	<i>10,150.48</i>	<i>106,195.90</i>	<i>47,525.12</i>
General government	1,500.00	1,257.59	536.19	1,980.50
Protection of persons and property	777.68	1,225.75	2,164.37	1,319.70
Health and sanitation	-	-	-	19,659.73
Highways	34,894.59	7,414.14	19,270.67	20,367.07
Charities	-	-	-	-
Schools	1,022.44	-	84,224.67	548.67
Libraries	-	253.00	-	3,636.50
Recreation	1,208.27	-	-	12.95
Unclassified	-	-	-	-
<i>Public service enterprises</i>	<i>69,473.54</i>	<i>4,625.46</i>	<i>24,903.73</i>	<i>-</i>
Electric light	-	-	-	-
Water	69,473.54	4,625.46	24,903.73	-
All other	-	-	-	-
<i>Cemeteries</i>	<i>-</i>	<i>-</i>	<i>598.56</i>	<i>19.00</i>
Municipal indebtedness	16,000.00	21,000.00	15,740.00	46,000.00
<i>From sinking funds</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>From revenue and other sources</i>	<i>16,000.00</i>	<i>1,000.00</i>	<i>15,740.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including revenue loans)</i>	<i>-</i>	<i>20,000.00</i>	<i>-</i>	<i>45,000.00</i>
<i>Warrants or orders, previous years</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers	197.50	4,109.13	367.15	685.57
<i>To sinking funds from revenue</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other</i>	<i>197.50</i>	<i>4,109.13</i>	<i>367.15</i>	<i>685.57</i>
Refunds	2,476.11	2,061.13	1,159.60	744.82
Agency, trust, and investment	20,842.58	19,643.99	24,486.33	38,461.58
<i>Taxes and licenses for State</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Taxes for county</i>	<i>8,811.14</i>	<i>6,198.10</i>	<i>6,788.91</i>	<i>8,234.26</i>
<i>Expenditures for grade crossings</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds</i>	<i>11,004.04</i>	<i>12,730.09</i>	<i>16,900.42</i>	<i>29,205.22</i>
<i>All other</i>	<i>1,027.40</i>	<i>715.80</i>	<i>797.00</i>	<i>1,022.10</i>
RECAPITULATION.				
Maintenance and interest	\$270,675.06	\$300,635.65	\$280,952.76	\$229,179.88
Permanent debt (except from sinking funds)	16,000.00	1,000.00	15,740.00	1,000.00
Sinking fund requirements from revenue	-	-	-	-
Outlays	108,876.52	14,775.94	131,698.19	47,544.12
Permanent debt from sinking funds	-	-	-	-
Bonds refunded, current year	-	-	-	-
Temporary loans	-	20,000.00	-	45,000.00
Transfers (except to sinking funds) and refunds	2,673.61	6,170.26	1,526.75	1,430.39
Agency, trust, and investment	20,842.58	19,643.99	24,486.33	38,461.58
Total payments	\$419,067.77	\$362,225.84	\$454,404.03	\$362,615.97
<i>Balance on hand, including funds</i>	<i>186,399.63</i>	<i>103,223.08</i>	<i>193,787.33</i>	<i>54,533.30</i>
GRAND TOTAL	\$605,467.40	\$465,448.92	\$648,191.36	\$417,149.27

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hopedale POPULATION 3,476	Hopkinton POPULATION 3,474	Pepperell POPULATION 3,456	Kingston POPULATION 3,449
REVENUE.	\$387,124.71	\$348,438.75	\$329,732.79	\$376,332.55
General	301,027.09	268,235.11	249,840.11	301,596.62
<i>Taxes</i>	<i>283,372.72</i>	<i>197,551.65</i>	<i>182,430.20</i>	<i>257,084.30</i>
Property and poll	130,539.80	145,553.45	123,180.66	193,801.95
Corporation and income	152,832.92	51,998.20	59,249.54	63,282.35
<i>Licenses and permits</i>	<i>108.50</i>	<i>3,556.17</i>	<i>3,071.42</i>	<i>6,745.50</i>
<i>Fines and forfeits</i>	<i>10.00</i>	<i>40.00</i>	<i>95.70</i>	<i>244.77</i>
<i>Grants and gifts</i>	<i>17,535.87</i>	<i>66,210.29</i>	<i>64,242.79</i>	<i>37,425.54</i>
For expenses	17,535.87	66,210.29	64,242.79	37,425.54
For outlays	—	—	—	—
All other	—	877.00	—	96.51
Commercial	86,097.62	80,203.64	79,892.68	74,735.93
<i>Special assessments</i>	<i>610.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	610.00	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>20,649.63</i>	<i>13,420.36</i>	<i>14,275.29</i>	<i>12,842.01</i>
<i>Departmental</i>	<i>17,094.73</i>	<i>46,485.14</i>	<i>40,433.57</i>	<i>39,326.95</i>
General government	2,410.50	408.34	203.75	84.64
Protection of persons and property	158.68	36.25	474.25	171.05
Health and sanitation	258.66	49.74	—	—
Highways	28.00	2,128.00	2,269.75	1,264.94
Charities	12,705.71	42,411.08	35,530.29	34,925.31
Veterans' services	—	70.46	1,066.12	2,435.83
Schools	1,053.40	813.27	628.41	77.59
Libraries	151.78	—	75.00	119.59
Recreation	328.00	568.00	1.00	248.00
Unclassified	—	—	185.00	—
<i>Public service enterprises</i>	<i>45,105.10</i>	<i>19,005.58</i>	<i>21,077.21</i>	<i>18,948.61</i>
Electric light	—	—	—	—
Water	45,105.10	19,005.58	21,077.21	18,948.61
All other	—	—	—	—
<i>Cemeteries</i>	<i>5.88</i>	<i>202.49</i>	<i>1,772.68</i>	<i>—</i>
<i>Interest</i>	<i>2,632.28</i>	<i>1,090.07</i>	<i>2,333.93</i>	<i>3,618.36</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,538.16	231.10	1,825.29	2,877.51
All other	94.12	858.97	508.64	740.85
NON-REVENUE.	\$42,785.69	\$21,336.33	\$52,684.06	\$485,889.62
Offsets to outlays	—	—	7,846.77	24,245.28
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>7,846.77</i>	<i>24,245.28</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	18,700.00	431,595.63
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>18,700.00</i>	<i>380,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,595.63</i>
Transfers	2,563.79	200.00	2,470.85	904.42
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,563.79	200.00	2,470.85	904.42
Refunds	4,708.97	1,508.12	1,862.41	1,774.78
Agency, trust, and investment	35,512.93	19,628.21	21,804.03	27,369.51
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
<i>Taxes for county</i>	<i>16,889.83</i>	<i>7,800.03</i>	<i>6,983.36</i>	<i>12,961.45</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>17,946.10</i>	<i>11,370.58</i>	<i>13,669.87</i>	<i>13,264.39</i>
All other	677.00	457.60	1,190.80	1,143.69
RECAPITULATION.				
Revenue and offsets to outlays	\$387,124.71	\$348,438.75	\$337,579.56	\$400,577.83
Premiums	—	—	—	1,595.63
Municipal indebtedness	—	—	18,700.00	430,000.00
Transfers and refunds	7,272.76	1,708.12	4,333.26	2,679.20
Agency, trust, and investment	35,512.93	19,628.21	21,804.03	27,369.51
Total receipts	\$429,910.40	\$369,775.08	\$382,416.85	\$862,222.17
Balance on hand, including funds	182,010.20	97,569.68	82,302.04	105,086.06
GRAND TOTAL	\$611,920.60	\$467,344.76	\$464,718.89	\$967,288.23

Graded According to Population of 1950 — Continued.

PAYMENTS.	Hopedale POPULATION 3,476	Hopkinton POPULATION 3,474	Pepperell POPULATION 3,456	Kingston POPULATION 3,449
Maintenance	\$300,572.52	\$317,241.66	\$308,627.24	\$290,200.73
<i>Departmental</i>	<i>267,507.66</i>	<i>295,006.65</i>	<i>293,267.66</i>	<i>277,115.58</i>
General government	10,091.22	14,352.38	11,439.56	15,753.34
Protection of persons and property	48,096.27	15,711.71	20,067.63	19,982.60
Health and sanitation	18,583.84	6,135.95	9,003.64	9,747.07
Highways	29,113.53	49,469.53	47,239.60	26,158.32
Charities	37,741.37	107,306.89	104,185.00	98,747.14
Veterans' services	446.96	2,087.61	2,807.75	3,516.10
Schools	97,913.77	89,536.61	89,190.66	87,210.64
Libraries	7,472.82	—	4,258.25	3,332.39
Recreation	10,016.42	6,448.88	659.97	6,528.32
Pensions	1,752.60	973.50	973.50	1,255.00
Unclassified	6,278.86	2,983.59	3,442.10	4,884.66
<i>Public service enterprises</i>	<i>\$2,847.81</i>	<i>20,332.52</i>	<i>13,047.31</i>	<i>12,608.92</i>
Electric light	—	—	—	—
Water	32,847.81	20,332.52	13,047.31	12,528.92
All other	—	—	—	80.00
<i>Cemeteries</i>	<i>217.05</i>	<i>1,902.49</i>	<i>2,312.27</i>	<i>382.14</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>94.09</i>
Interest	5,500.00	152.50	272.17	1,192.91
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>84.67</i>	<i>810.41</i>
<i>Loans, public service enterprises</i>	<i>5,500.00</i>	<i>152.50</i>	<i>187.50</i>	<i>382.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	127,147.22	21,897.13	46,866.57	135,079.77
<i>Departmental</i>	<i>15,814.10</i>	<i>16,138.91</i>	<i>45,635.85</i>	<i>102,812.29</i>
General government	—	828.07	—	707.00
Protection of persons and property	11,269.52	725.27	834.50	1,070.05
Health and sanitation	—	—	—	—
Highways	3,130.38	13,658.57	12,972.97	35,978.22
Charities	—	—	—	—
Schools	335.80	927.00	28,067.63	63,347.02
Libraries	—	—	—	—
Recreation	1,078.40	—	—	1,710.00
Unclassified	—	—	3,760.75	—
<i>Public service enterprises</i>	<i>111,333.12</i>	<i>5,758.22</i>	<i>1,230.72</i>	<i>32,267.48</i>
Electric light	—	—	—	—
Water	111,333.12	5,758.22	1,230.72	32,267.48
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	14,000.00	3,000.00	3,000.00	58,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>14,000.00</i>	<i>3,000.00</i>	<i>3,000.00</i>	<i>8,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,563.79	200.00	2,470.85	904.42
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,563.79</i>	<i>200.00</i>	<i>2,470.85</i>	<i>904.42</i>
Refunds	4,708.97	1,508.12	1,862.41	1,774.78
Agency, trust, and investment	35,248.99	19,696.65	20,459.78	27,397.17
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
<i>Taxes for county</i>	<i>16,889.83</i>	<i>7,800.03</i>	<i>6,933.36</i>	<i>12,961.43</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>17,683.96</i>	<i>11,436.42</i>	<i>12,334.62</i>	<i>13,304.05</i>
<i>All other</i>	<i>675.20</i>	<i>460.20</i>	<i>1,181.80</i>	<i>1,131.69</i>

RECAPITULATION.

Maintenance and interest	\$306,072.52	\$317,394.16	\$308,899.41	\$291,393.64
Permanent debt (except from sinking funds)	14,000.00	3,000.00	3,000.00	8,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	127,147.22	21,897.13	46,866.57	135,079.77
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	50,000.00
Transfers (except to sinking funds) and refunds	7,272.76	1,708.12	4,333.26	2,679.20
Agency, trust, and investment	35,248.99	19,696.65	20,459.78	27,397.17
Total payments	\$489,741.49	\$363,696.06	\$383,559.02	\$514,549.78
Balance on hand, including funds	122,179.11	103,648.70	81,159.87	452,738.45
GRAND TOTAL	\$611,920.60	\$467,344.76	\$464,718.89	\$967,288.23

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	North Brookfield POPULATION 3,446	Warren POPULATION 3,427	Nantucket POPULATION 3,417	Lenox POPULATION 3,415
REVENUE.	\$311,420.72	\$292,557.24	\$627,685.77	\$387,461.57
General	224,307.30	233,878.92	538,219.25	316,047.58
<i>Taxes</i>	175,717.05	175,841.86	480,763.86	282,657.00
Property and poll	126,137.80	120,487.59	352,320.95	221,935.51
Corporation and income	49,579.25	55,354.27	128,442.91	60,721.49
<i>Licenses and permits</i>	2,024.00	3,012.00	11,760.50	6,894.00
<i>Pines and forfeits</i>	49.00	34.00	681.50	188.00
<i>Grants and gifts</i>	46,517.25	54,991.06	45,013.39	26,308.58
For expenses	46,517.25	54,991.06	44,513.39	26,308.58
For outlays	—	—	500.00	—
<i>All other</i>	—	—	—	—
Commercial	87,113.42	58,678.32	89,466.52	71,413.99
<i>Special assessments</i>	—	—	840.00	—
To meet expenses	—	—	—	—
To meet outlays	—	—	840.00	—
<i>Privileges</i>	14,861.81	14,118.03	19,708.74	20,112.13
<i>Departmental</i>	54,950.98	41,837.55	43,581.47	18,663.87
General government	1,259.24	318.40	14.30	1,777.81
Protection of persons and property	91.15	303.40	189.10	27.05
Health and sanitation	641.93	523.00	307.50	—
Highways	6,688.22	8,443.63	3,412.96	3,128.74
Charities	37,148.08	20,779.35	33,112.95	13,643.27
Veterans' services	2,422.06	1,889.08	3,743.51	—
Schools	6,157.93	9,568.69	223.78	87.00
Libraries	226.68	—	—	—
Recreation	—	—	1,855.00	—
Unclassified	315.69	12.00	722.37	—
<i>Public service enterprises</i>	13,498.28	—	24,738.06	30,328.47
Electric light	—	—	—	—
Water	13,498.28	—	12,280.08	30,328.47
All other	—	—	12,457.98	—
<i>Cemeteries</i>	2,141.32	1,946.25	362.22	640.00
<i>Interest</i>	1,661.03	776.49	236.03	1,669.52
On sinking funds	—	—	—	—
On trust and investment funds	176.62	264.80	36.54	1,010.81
All other	1,484.41	511.69	199.49	658.71
NON-REVENUE.	\$183,052.74	\$95,123.99	\$177,029.86	\$85,249.91
Offsets to outlays	6,749.45	7,500.00	25,672.52	26,429.95
<i>Departmental</i>	6,749.45	7,500.00	25,672.52	26,429.95
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	165,239.00	65,316.00	100,000.00	—
<i>Loans, general purposes</i>	65,000.00	40,000.00	—	—
<i>Loans, public service enterprises</i>	20,000.00	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	80,000.00	25,000.00	100,000.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	239.00	316.00	—	—
Transfers	472.65	1,552.01	15,017.76	12,019.80
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	472.65	1,552.01	15,017.76	12,019.80
Refunds	1,018.04	579.96	1,968.20	1,687.17
Agency, trust, and investment	9,573.60	20,176.02	34,371.38	45,112.99
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	6,508.01	7,437.72	30,000.00	16,253.86
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,072.99	12,244.50	3,747.38	28,361.53
<i>All other</i>	992.60	493.80	624.00	497.60
RECAPITULATION.				
Revenue and offsets to outlays	\$318,170.17	\$300,057.24	\$653,358.29	\$413,891.52
Premiums	239.00	316.00	—	—
Municipal indebtedness	165,000.00	65,000.00	100,000.00	—
Transfers and refunds	1,490.69	2,131.97	16,985.96	13,706.97
Agency, trust, and investment	9,573.60	20,176.02	34,371.38	45,112.99
Total receipts	\$494,473.46	\$387,681.23	\$804,715.63	\$472,711.48
Balance on hand, including funds	68,388.99	28,146.21	159,859.26	265,165.22
GRAND TOTAL	\$562,862.45	\$415,827.44	\$964,574.89	\$737,876.70

Graded According to Population of 1950 — Continued.

PAYMENTS.	North Brookfield POPULATION 3,446	Warren POPULATION 3,427	Nantucket POPULATION 3,417	Lenox POPULATION 3,415
Maintenance	\$267,098.08	\$247,836.85	\$522,627.95	\$280,695.88
<i>Departmental</i>	<i>248,972.00</i>	<i>244,897.02</i>	<i>489,926.70</i>	<i>261,889.09</i>
General government	11,851.79	13,560.16	26,114.46	22,247.92
Protection of persons and property	14,235.17	16,467.39	69,684.62	20,551.02
Health and sanitation	15,808.08	10,506.76	45,219.37	16,905.56
Highways	45,571.89	41,845.87	64,752.34	41,805.18
Charities	76,090.66	61,264.38	112,010.27	41,487.06
Veterans' services	6,395.37	4,497.52	13,528.76	877.14
Schools	65,400.82	86,306.57	125,373.60	107,009.22
Libraries	4,504.80	2,120.13	7,063.88	489.34
Recreation	1,639.14	1,611.88	3,408.30	493.64
Pensions	1,099.00	873.20	1,030.62	1,917.12
Unclassified	6,375.28	5,843.16	21,740.48	8,105.89
<i>Public service enterprises</i>	<i>14,354.15</i>	<i>—</i>	<i>31,823.07</i>	<i>14,297.80</i>
Electric light	—	—	—	—
Water	14,354.15	—	9,297.73	14,297.80
All other	—	—	22,525.34	—
<i>Cemeteries</i>	<i>3,771.93</i>	<i>2,939.83</i>	<i>878.18</i>	<i>4,508.99</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	479.39	1,259.75	929.38	5,340.00
<i>Loans, general purposes</i>	<i>314.94</i>	<i>1,259.75</i>	<i>334.38</i>	<i>2,000.00</i>
<i>Loans, public service enterprises</i>	<i>164.45</i>	<i>—</i>	<i>595.00</i>	<i>3,340.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	101,053.86	58,157.09	133,734.13	129,040.19
<i>Departmental</i>	<i>80,286.91</i>	<i>57,657.09</i>	<i>108,452.10</i>	<i>118,633.72</i>
General government	438.79	1,911.24	—	9,356.05
Protection of persons and property	389.67	36,633.10	11,663.99	2,814.79
Health and sanitation	63,235.25	800.00	9,556.02	861.21
Highways	10,599.87	18,312.75	81,223.65	44,067.68
Charities	961.07	—	2,384.79	—
Schools	4,583.51	—	1,680.88	59,302.97
Libraries	—	—	—	—
Recreation	28.75	—	1,942.77	1,399.72
Unclassified	—	—	—	831.30
<i>Public service enterprises</i>	<i>20,816.95</i>	<i>—</i>	<i>25,282.03</i>	<i>10,406.47</i>
Electric light	—	—	—	—
Water	20,816.95	—	2,036.85	10,406.47
All other	—	—	23,245.18	—
<i>Cemeteries</i>	<i>—</i>	<i>500.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	80,000.00	31,500.00	77,000.00	12,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>6,500.00</i>	<i>2,000.00</i>	<i>12,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>80,000.00</i>	<i>25,000.00</i>	<i>75,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	472.65	1,552.01	15,017.76	12,019.80
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>472.65</i>	<i>1,552.01</i>	<i>15,017.76</i>	<i>12,019.80</i>
Refunds	1,018.04	579.96	1,968.20	1,687.17
Agency, trust, and investment	9,439.41	18,995.06	48,804.80	34,804.99
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>6,508.01</i>	<i>7,437.72</i>	<i>30,000.00</i>	<i>16,253.86</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,934.00</i>	<i>11,063.54</i>	<i>18,180.80</i>	<i>18,053.53</i>
<i>All other</i>	<i>997.40</i>	<i>493.80</i>	<i>624.00</i>	<i>497.60</i>

RECAPITULATION.

Maintenance and interest	\$267,577.47	\$249,096.60	\$523,557.33	\$286,035.88
Permanent debt (except from sinking funds)	—	6,500.00	2,000.00	12,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	101,053.86	58,157.09	133,734.13	129,040.19
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	80,000.00	25,000.00	75,000.00	—
Transfers (except to sinking funds) and refunds	1,490.69	2,131.97	16,985.96	13,706.97
Agency, trust, and investment	9,439.41	18,995.06	48,804.80	34,804.99
Total payments	\$459,561.43	\$359,880.72	\$800,082.22	\$475,588.03
Balance on hand, including funds	103,301.02	55,946.72	164,492.67	262,288.67
GRAND TOTAL	\$562,862.45	\$415,827.44	\$964,574.89	\$737,876.70

TABLE I.—*Summary of Financial Transactions. Towns*

RECEIPTS.	Acton POPULATION 3,408	Barre POPULATION 3,401	Hanover POPULATION 3,378	Hull POPULATION 3,331
REVENUE.	\$330,416.96	\$319,700.01	\$352,094.16	\$1,478,912.88
General	272,392.55	269,070.90	267,883.86	1,143,778.02
Taxes	224,125.03	214,146.47	221,374.72	1,054,208.26
Property and poll	154,050.76	139,488.58	149,883.36	899,976.40
Corporation and income	70,074.27	74,657.89	71,491.36	154,231.86
Licenses and permits	1,069.00	3,507.00	2,126.46	29,284.50
Fines and forfeits	294.90	32.15	67.40	1,296.70
Grants and gifts	46,903.62	51,385.28	44,316.28	51,349.44
For expenses	46,903.62	51,385.28	44,315.28	51,349.44
For outlays	—	—	—	—
All other	—	—	—	7,639.12
Commercial	58,024.41	50,629.11	84,210.30	335,134.86
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	17,444.78	12,838.71	18,156.09	19,455.46
Departmental	33,186.85	26,378.49	33,432.14	72,425.82
General government	295.05	1,495.50	30.05	280.05
Protection of persons and property	227.45	133.95	309.31	169.49
Health and sanitation	583.86	120.00	90.50	1,033.25
Highways	3,982.30	4,130.09	1,160.88	34.50
Charities	22,617.54	14,788.90	27,927.33	39,207.65
Veterans' services	963.52	2,679.70	1,373.74	9,671.32
Schools	4,251.18	2,763.11	2,338.79	13,767.80
Libraries	195.95	—	160.83	92.00
Recreation	—	—	—	10.00
Unclassified	20.00	267.24	40.71	8,159.76
Public service enterprises	—	9,598.16	26,671.37	238,052.65
Electric light	—	—	—	238,052.65
Water	—	9,598.16	26,671.37	—
All other	—	—	—	—
Cemeteries	3,092.95	138.08	2,107.53	425.20
Interest	4,349.83	1,675.67	3,843.17	4,775.73
On sinking funds	—	—	—	—
On trust and investment funds	3,173.03	1,269.67	2,958.84	—
All other	1,176.80	406.00	884.33	4,775.73
NON-REVENUE.	\$44,977.81	\$113,280.37	\$50,830.02	\$622,069.61
Offsets to outlays	7,499.38	23,868.37	—	15,854.76
Departmental	7,499.38	23,868.37	—	15,854.76
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	60,567.00	—	423,018.70
Loans, general purposes	—	—	—	122,000.00
Loans, public service enterprises	—	60,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	—	—	300,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	567.00	—	1,018.70
Transfers	3,569.96	820.98	7,633.96	5,166.95
From sinking funds	—	—	—	—
All other	3,569.96	820.98	7,633.96	5,166.95
Refunds	752.25	304.72	998.63	6,782.58
Agency, trust, and investment	33,156.22	27,719.30	42,197.43	171,246.62
Taxes and licenses for State	—	—	—	—
Taxes for county	9,388.92	7,747.63	13,486.89	45,189.84
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	22,761.90	19,136.27	27,151.34	125,606.18
All other	1,005.40	835.40	1,559.20	450.60
RECAPITULATION.				
Revenue and offsets to outlays	\$337,916.34	\$343,568.38	\$352,094.16	\$1,494,767.64
Premiums	—	567.00	—	1,018.70
Municipal indebtedness	—	60,000.00	—	422,000.00
Transfers and refunds	4,322.21	1,125.70	8,632.59	11,949.53
Agency, trust, and investment	33,156.22	27,719.30	42,197.43	171,246.62
Total receipts	\$375,394.77	\$432,980.38	\$402,924.18	\$2,100,982.49
Balance on hand, including funds	126,080.40	173,395.76	189,152.60	591,825.99
GRAND TOTAL	\$501,425.17	\$606,376.14	\$592,076.78	\$2,692,808.48

Graded According to Population of 1950 — Continued.

PAYMENTS.	Acton POPULATION 3,408	Barre POPULATION 3,401	Hanover POPULATION 3,378	Hull POPULATION 3,331
Maintenance	\$280,239.87	\$269,469.15	\$311,321.09	\$1,191,662.77
<i>Departmental</i>	<i>271,483.31</i>	<i>264,121.07</i>	<i>283,211.33</i>	<i>977,253.88</i>
General government	14,710.35	14,238.54	18,473.82	69,331.65
Protection of persons and property	26,401.32	10,587.72	17,152.21	258,117.49
Health and sanitation	13,925.76	11,262.45	12,208.85	84,798.70
Highways	43,926.77	60,803.03	35,635.91	146,067.55
Charities	68,315.28	47,816.94	87,183.82	128,290.69
Veterans' services	3,791.05	6,533.18	3,292.47	23,955.55
Schools	91,308.64	103,169.15	100,087.44	201,954.58
Libraries	2,682.37	3,661.82	2,093.58	4,882.77
Recreation	1,517.63	2,011.38	1,563.92	23,878.41
Pensions	1,493.10	1,132.00	415.00	20,682.61
Unclassified	3,410.94	2,904.86	5,104.91	15,293.88
<i>Public service enterprises</i>	<i>—</i>	<i>4,314.30</i>	<i>23,756.94</i>	<i>207,341.21</i>
Electric light	—	—	—	207,341.21
Water	—	4,314.30	23,756.94	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>8,756.66</i>	<i>1,033.78</i>	<i>4,329.72</i>	<i>6,259.41</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>22.50</i>	<i>808.27</i>
Interest	135.00	847.50	5,260.00	16,848.03
<i>Loans, general purposes</i>	<i>135.00</i>	<i>—</i>	<i>140.00</i>	<i>16,848.03</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>847.50</i>	<i>5,120.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	24,833.11	97,833.47	71,415.75	633,606.33
<i>Departmental</i>	<i>24,658.76</i>	<i>46,110.62</i>	<i>46,015.51</i>	<i>591,745.03</i>
General government	219.00	2,087.12	197.65	1,439.14
Protection of persons and property	5,123.14	1,748.48	1,264.00	4,902.20
Health and sanitation	—	—	—	1,324.44
Highways	13,271.64	41,046.29	42,550.53	65,106.52
Charities	—	75.00	—	592.70
Schools	4,601.65	868.17	2,003.33	418,926.87
Libraries	165.72	—	—	—
Recreation	1,277.61	285.56	—	—
Unclassified	—	—	—	99,453.16
<i>Public service enterprises</i>	<i>—</i>	<i>51,722.85</i>	<i>24,901.24</i>	<i>40,643.65</i>
Electric light	—	—	—	40,643.65
Water	—	49,092.51	24,901.24	—
All other	—	2,630.34	—	—
<i>Cemeteries</i>	<i>174.35</i>	<i>—</i>	<i>499.00</i>	<i>1,217.65</i>
Municipal indebtedness	1,000.00	7,000.00	14,000.00	351,094.18
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>7,000.00</i>	<i>14,000.00</i>	<i>51,094.18</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,569.96	820.98	7,633.96	5,166.95
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,569.96</i>	<i>820.98</i>	<i>7,633.96</i>	<i>5,166.95</i>
Refunds	752.25	304.72	998.63	6,782.58
Agency, trust, and investment	33,316.38	28,207.54	42,050.56	169,225.00
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>9,388.92</i>	<i>7,747.63</i>	<i>13,486.89</i>	<i>45,189.84</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>22,866.46</i>	<i>19,622.71</i>	<i>27,004.47</i>	<i>123,584.56</i>
<i>All other</i>	<i>1,061.00</i>	<i>837.20</i>	<i>1,559.20</i>	<i>450.60</i>

RECAPITULATION.

Maintenance and interest	\$280,374.87	\$270,316.65	\$316,581.09	\$1,208,510.80
Permanent debt (except from sinking funds)	1,000.00	7,000.00	14,000.00	51,094.18
Sinking fund requirements from revenue	—	—	—	—
Outlays	24,833.11	97,833.47	71,415.75	633,606.33
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	300,000.00
Transfers (except to sinking funds) and refunds	4,322.21	1,125.70	8,632.59	11,949.53
Agency, trust, and investment	33,316.38	28,207.54	42,050.56	169,225.00
Total payments	\$343,846.57	\$404,483.36	\$452,679.99	\$2,374,385.84
Balance on hand, including funds	157,578.60	201,892.78	139,396.79	318,422.64
GRAND TOTAL	\$501,425.17	\$606,376.14	\$592,076.78	\$2,692,808.48

¹Includes \$2,000 paid from trust fund.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Yarmouth POPULATION 3,295	Hanson POPULATION 3,248	Marshfield POPULATION 3,247	Duxbury POPULATION 3,149
REVENUE.	\$584,678.35	\$312,189.14	\$644,962.40	\$458,316.53
General	436,676.52	250,099.79	495,774.71	388,681.39
<i>Taxes</i>	376,284.40	192,860.55	433,556.28	343,361.32
Property and poll	305,772.34	144,091.72	347,113.24	259,985.16
Corporation and income	70,512.06	48,768.83	86,443.04	83,376.16
<i>Licenses and permits</i>	7,680.50	2,449.00	10,723.50	4,359.50
<i>Fines and forfeits</i>	120.00	46.00	1,120.00	55.00
<i>Grants and gifts</i>	51,841.62	53,793.24	49,695.51	40,905.57
For expenses	51,841.62	53,793.24	49,695.51	40,905.57
For outlays	—	—	—	—
All other	750.00	951.00	679.42	—
Commercial	148,001.83	62,089.35	149,187.69	69,635.14
<i>Special assessments</i>	—	—	1,499.75	—
To meet expenses	—	—	1,499.75	—
To meet outlays	—	—	—	—
<i>Privileges</i>	18,865.94	13,813.23	21,030.50	21,210.01
<i>Departmental</i>	89,416.72	30,139.03	51,105.31	59,721.57
General government	437.60	—	798.09	727.42
Protection of persons and property	87.93	140.56	1,553.35	67.41
Health and sanitation	279.00	23.50	881.35	37.60
Highways	6,182.90	35.00	3,143.86	1,999.82
Charities	33,198.04	26,047.18	39,238.20	32,091.65
Veterans' services	1,301.77	2,172.00	1,947.56	3,222.40
Schools	47,379.15	1,700.29	3,084.84	—
Libraries	—	—	111.31	—
Recreation	239.65	—	—	1,536.00
Unclassified	310.68	20.50	346.75	39.27
<i>Public service enterprises</i>	37,153.98	17,540.98	73,960.03	—
Electric light	—	—	—	—
Water	37,153.98	17,540.98	73,960.03	—
All other	—	—	—	—
<i>Cemeteries</i>	660.92	240.25	734.49	5,166.00
<i>Interest</i>	1,904.27	355.86	857.61	3,537.56
On sinking funds	—	—	—	—
On trust and investment funds	1,241.10	55.87	98.26	2,581.62
All other	663.17	299.99	759.35	955.94
NON-REVENUE.	\$434,958.93	\$41,873.68	\$599,862.79	\$158,742.71
Offsets to outlays	22,991.17	10,247.61	9,252.11	8,962.79
<i>Departmental</i>	10,718.42	10,247.61	5,328.36	8,962.79
<i>Public service enterprises</i>	12,272.75	—	3,923.75	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	351,130.50	—	542,661.75	—
<i>Loans, general purposes</i>	350,000.00	—	591,000.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	150,000.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	1,130.50	—	1,661.75	—
Transfers	1,903.93	7,504.00	28.12	50,391.20
<i>From sinking funds</i>	—	—	—	—
All other	1,903.93	7,504.00	28.12	50,391.20
Refunds	2,065.57	2,584.56	3,220.98	3,093.91
Agency, trust, and investment	56,867.76	21,537.51	44,699.83	96,294.81
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	37,938.61	7,706.79	22,594.92	21,368.84
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	17,706.84	12,770.52	21,358.71	73,642.82
All other	1,222.31	1,060.20	746.20	1,283.15
RECAPITULATION.				
Revenue and offsets to outlays	\$607,669.52	\$322,436.75	\$654,214.51	\$467,279.32
Premiums	1,130.50	—	1,661.75	—
Municipal indebtedness	350,000.00	—	541,000.00	—
Transfers and refunds	3,969.50	10,088.56	3,249.10	53,485.11
Agency, trust, and investment	56,867.76	21,537.51	44,699.83	96,294.81
Total receipts	\$1,019,637.28	\$354,062.82	\$1,244,825.19	\$617,059.24
Balance on hand, including funds	139,135.38	139,075.13	190,748.77	472,947.59
GRAND TOTAL	\$1,158,772.66	\$493,137.95	\$1,435,573.96	\$1,090,006.83

Graded According to Population of 1950 — Continued.

PAYMENTS.	Yarmouth POPULATION 3,295	Hanson POPULATION 3,248	Marshfield POPULATION 3,247	Duxbury POPULATION 3,149
Maintenance	\$431,682.13	\$267,500.70	\$523,178.37	\$379,615.04
<i>Departmental</i>	<i>393,499.04</i>	<i>250,749.63</i>	<i>470,819.48</i>	<i>367,913.42</i>
General government	40,545.82	16,906.74	27,716.23	22,676.54
Protection of persons and property	36,833.49	15,109.23	65,997.64	44,894.39
Health and sanitation	10,765.42	10,216.78	40,173.41	16,012.08
Highways	55,865.93	29,510.79	76,187.69	49,424.91
Charities	96,457.50	77,295.85	113,903.16	91,362.66
Veterans' services	3,254.96	6,372.68	1,590.15	3,842.23
Schools	131,838.75	87,816.30	122,704.14	123,908.91
Libraries	1,507.72	1,304.71	6,148.07	2,004.50
Recreation	6,299.03	1,040.27	663.70	6,147.30
Pensions	651.00	465.00	1,427.00	1,104.32
Unclassified	9,479.42	4,711.28	14,308.29	6,565.58
<i>Public service enterprises</i>	<i>33,584.50</i>	<i>16,410.97</i>	<i>47,675.34</i>	<i>—</i>
Electric light	—	—	—	—
Water	33,584.50	16,410.97	47,675.34	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,523.59</i>	<i>340.10</i>	<i>4,683.55</i>	<i>11,671.62</i>
<i>Administration of trust funds</i>	<i>75.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	4,976.38	500.00	12,877.58	6,165.00
<i>Loans, general purposes</i>	<i>201.38</i>	<i>—</i>	<i>4,638.83</i>	<i>6,165.00</i>
<i>Loans, public service enterprises</i>	<i>4,775.00</i>	<i>500.00</i>	<i>8,238.75</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	126,958.90	66,343.72	134,797.21	362,671.55
<i>Departmental</i>	<i>110,574.86</i>	<i>52,822.54</i>	<i>103,665.95</i>	<i>362,671.55</i>
General government	6,701.30	5,805.50	330.00	—
Protection of persons and property	5,089.79	825.00	5,044.62	3,364.59
Health and sanitation	—	—	—	—
Highways	17,645.06	18,298.82	22,235.16	6,376.05
Charities	—	—	114.07	—
Schools	81,138.71	27,893.22	75,606.72	352,343.06
Libraries	—	—	—	—
Recreation	—	—	—	587.85
Unclassified	—	—	335.38	—
<i>Public service enterprises</i>	<i>16,384.04</i>	<i>13,521.18</i>	<i>31,131.26</i>	<i>—</i>
Electric light	—	—	—	—
Water	16,384.04	13,521.18	31,131.26	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	46,000.00	4,000.00	209,000.00	15,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>46,000.00</i>	<i>4,000.00</i>	<i>159,000.00</i>	<i>15,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>150,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,903.93	7,504.00	28.12	50,391.20
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,903.93</i>	<i>7,504.00</i>	<i>28.12</i>	<i>50,391.20</i>
Refunds	2,065.57	2,584.56	3,220.98	3,093.91
Agency, trust, and investment	56,859.84	27,277.03	44,411.05	57,838.48
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>37,938.61</i>	<i>7,706.79</i>	<i>22,594.92</i>	<i>21,368.84</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>17,700.12</i>	<i>18,462.64</i>	<i>21,069.93</i>	<i>35,186.49</i>
<i>All other</i>	<i>1,221.11</i>	<i>1,107.60</i>	<i>746.20</i>	<i>1,283.15</i>
RECAPITULATION.				
Maintenance and interest	\$436,658.51	\$268,000.70	\$536,055.95	\$385,780.04
Permanent debt (except from sinking funds)	46,000.00	4,000.00	159,000.00	15,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	126,958.90	66,343.72	134,797.21	362,671.55
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	150,000.00	—
Transfers (except to sinking funds) and refunds	3,969.50	10,088.56	3,249.10	53,485.11
Agency, trust, and investment	56,859.84	27,277.03	44,411.05	57,838.48
Total payments	\$670,446.75	\$375,710.01	\$927,513.31	\$874,775.18
Balance on hand, including funds	488,325.91	117,427.94	508,060.65	215,231.65
GRAND TOTAL	\$1,158,772.66	\$493,137.95	\$1,435,573.96	\$1,090,006.83

¹ Includes \$11,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Burkington POPULATION 3,139	Charlton POPULATION 3,132	Sutton POPULATION 3,108	Northborough POPULATION 3,104
REVENUE.	\$276,610.56	\$284,587.40	\$287,556.61	\$249,958.38
General	230,436.72	228,539.63	237,301.82	191,459.42
<i>Taxes</i>	<i>183,382.98</i>	<i>162,160.48</i>	<i>174,513.90</i>	<i>147,911.98</i>
Property and poll	134,214.44	113,784.87	130,480.39	108,136.69
Corporation and income	49,168.54	48,375.61	44,033.51	39,775.29
<i>Licenses and permits</i>	<i>1,271.50</i>	<i>2,273.50</i>	<i>6,105.50</i>	<i>4,432.50</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>159.00</i>	<i>29.50</i>	<i>22.00</i>
<i>Grants and gifts</i>	<i>44,573.24</i>	<i>63,678.79</i>	<i>56,652.92</i>	<i>39,092.94</i>
For expenses	44,573.24	63,178.79	56,652.92	39,092.94
For outlays	—	500.00	—	—
All other	1,209.00	267.86	—	—
Commercial	46,173.84	56,047.77	50,254.79	58,498.96
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>10,707.35</i>	<i>8,677.13</i>	<i>12,154.01</i>	<i>13,262.50</i>
<i>Departmental</i>	<i>32,603.84</i>	<i>43,797.30</i>	<i>36,766.82</i>	<i>26,417.85</i>
General government	309.80	135.43	85.00	2,168.15
Protection of persons and property	129.70	177.49	112.40	228.30
Health and sanitation	—	60.00	1,244.93	231.43
Highways	2,147.99	13,262.74	1,519.04	5,385.56
Charities	24,616.02	27,176.17	32,972.37	17,436.97
Veterans' services	1,477.84	1,314.26	199.80	451.49
Schools	3,838.87	1,638.96	616.25	301.36
Libraries	8.95	32.25	7.00	162.35
Recreation	—	—	—	—
Unclassified	74.67	—	10.03	52.24
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>23.90</i>	<i>12,880.83</i>
Electric light	—	—	—	—
Water	—	—	—	12,880.83
All other	—	—	23.90	—
<i>Cemeteries</i>	<i>2,168.60</i>	<i>1,525.68</i>	<i>—</i>	<i>2,387.86</i>
<i>Interest</i>	<i>694.05</i>	<i>2,047.66</i>	<i>1,310.06</i>	<i>3,549.92</i>
On sinking funds	—	—	—	—
On trust and investment funds	67.77	978.20	625.73	3,313.59
All other	626.28	1,069.46	684.33	236.33
NON-REVENUE.	\$74,318.79	\$284,595.95	\$353,760.65	\$59,490.85
Offsets to outlays	8,974.91	13,367.11	12,750.87	3,937.15
<i>Departmental</i>	<i>8,974.91</i>	<i>13,367.11</i>	<i>12,750.87</i>	<i>3,937.15</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	45,500.00	255,544.00	327,203.50	28,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>210,000.00</i>	<i>325,000.00</i>	<i>5,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>45,500.00</i>	<i>42,100.00</i>	<i>—</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>3,444.00</i>	<i>2,203.50</i>	<i>—</i>
Transfers	127.35	1,317.43	146.62	843.76
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	127.35	1,317.43	146.62	843.76
Refunds	763.93	1,377.60	1,105.47	1,043.83
Agency, trust, and investment	18,952.60	12,989.81	12,554.19	25,666.11
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>5,488.91</i>	<i>5,113.43</i>	<i>5,113.43</i>	<i>5,423.84</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,298.09</i>	<i>6,643.18</i>	<i>6,719.96</i>	<i>19,350.77</i>
All other	1,165.60	1,233.20	720.80	892.00
RECAPITULATION.				
Revenue and offsets to outlays	\$285,585.47	\$297,954.51	\$300,307.48	\$253,895.53
Premiums	—	3,444.00	2,203.50	—
Municipal indebtedness	45,500.00	252,100.00	325,000.00	28,000.00
Transfers and refunds	891.28	2,695.03	1,252.09	1,887.59
Agency, trust, and investment	18,952.60	12,989.81	12,554.19	25,666.11
Total receipts	\$350,929.35	\$569,183.35	\$641,317.26	\$309,449.23
Balance on hand, including funds	53,128.83	42,943.83	149,868.79	125,569.10
GRAND TOTAL	\$404,058.18	\$612,127.18	\$791,186.05	\$435,018.33

Graded According to Population of 1950 — Continued.

PAYMENTS	Burlington POPULATION 3,139	Charlton POPULATION 3,132	Sutton POPULATION 3,108	Northborough POPULATION 3,104
Maintenance	\$238,810.10	\$236,156.41	\$244,430.08	\$212,589.03
<i>Departmental</i>	<i>234,699.30</i>	<i>233,460.10</i>	<i>242,969.62</i>	<i>198,866.36</i>
General government	13,456.80	11,151.48	12,947.29	12,252.57
Protection of persons and property	19,153.38	6,611.36	6,856.24	12,901.21
Health and sanitation	5,445.72	8,720.94	9,297.37	7,300.05
Highways	29,677.20	53,988.34	44,038.23	28,939.53
Charities	63,487.48	68,104.19	81,681.70	51,878.39
Veterans' services	1,607.43	3,190.71	1,083.23	3,165.40
Schools	90,757.88	76,355.89	81,150.94	72,289.66
Libraries	847.35	1,178.72	1,082.71	2,658.41
Recreation	2,165.89	496.94	703.65	1,357.08
Pensions	1,266.15	499.00	353.60	526.80
Unclassified	6,834.02	3,162.53	3,774.66	5,597.26
<i>Public service enterprises</i>	<i>-</i>	<i>-</i>	<i>10.00</i>	<i>10,213.69</i>
Electric light	-	-	-	-
Water	-	-	-	10,213.69
All other	-	-	10.00	-
<i>Cemeteries</i>	<i>4,110.80</i>	<i>2,696.31</i>	<i>1,430.46</i>	<i>3,504.38</i>
<i>Administration of trust funds</i>	<i>-</i>	<i>-</i>	<i>20.00</i>	<i>4.60</i>
Interest	1,111.91	2,604.09	75.00	683.57
<i>Loans, general purposes</i>	<i>1,111.91</i>	<i>2,604.09</i>	<i>75.00</i>	<i>451.07</i>
<i>Loans, public service enterprises</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>232.50</i>
<i>Loans, cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Outlays	11,308.68	230,145.96	159,321.62	50,959.08
<i>Departmental</i>	<i>11,308.68</i>	<i>229,860.96</i>	<i>159,321.62</i>	<i>30,825.75</i>
General government	1,600.00	327.26	435.58	643.40
Protection of persons and property	2,332.06	975.20	1,430.15	409.00
Health and sanitation	-	200.00	-	-
Highways	5,998.07	14,871.30	12,158.88	13,574.11
Charities	-	-	-	-
Schools	901.00	211,435.56	145,297.01	2,821.26
Libraries	-	-	-	6,686.00
Recreation	477.55	2,051.64	-	700.00
Unclassified	-	-	-	5,991.98
<i>Public service enterprises</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>19,117.01</i>
Electric light	-	-	-	-
Water	-	-	-	19,117.01
All other	-	-	-	-
<i>Cemeteries</i>	<i>-</i>	<i>285.00</i>	<i>-</i>	<i>1,016.32</i>
Municipal indebtedness	35,000.00	38,050.00	1,250.00	24,000.00
<i>From sinking funds</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>4,200.00</i>	<i>1,250.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>33,850.00</i>	<i>-</i>	<i>17,000.00</i>
<i>Warrants or orders, previous years</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers	127.35	1,317.43	146.62	843.76
<i>To sinking funds from revenue</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other</i>	<i>127.35</i>	<i>1,317.43</i>	<i>146.62</i>	<i>843.76</i>
Refunds	763.93	1,377.60	1,105.47	1,043.83
Agency, trust, and investment	18,599.41	12,788.84	13,033.30	25,552.97
<i>Taxes and licenses for State</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Taxes for county</i>	<i>5,488.91</i>	<i>5,113.43</i>	<i>5,113.43</i>	<i>5,423.34</i>
<i>Expenditures for grade crossings</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds</i>	<i>11,946.70</i>	<i>6,442.21</i>	<i>7,199.07</i>	<i>19,227.43</i>
<i>All other</i>	<i>1,163.80</i>	<i>1,233.20</i>	<i>720.80</i>	<i>902.22</i>
RECAPITULATION.				
Maintenance and interest	\$239,922.01	\$238,760.50	\$244,505.08	\$213,272.60
Permanent debt (except from sinking funds)	5,000.00	4,200.00	1,250.00	7,000.00
Sinking fund requirements from revenue	-	-	-	-
Outlays	11,308.68	230,145.96	159,321.62	50,959.08
Permanent debt from sinking funds	-	-	-	-
Bonds refunded, current year	-	-	-	-
Temporary loans	30,000.00	33,850.00	-	17,000.00
Transfers (except to sinking funds) and refunds	891.28	2,695.03	1,252.09	1,887.59
Agency, trust, and investment	18,599.41	12,788.84	13,033.30	25,552.97
Total payments	\$305,721.38	\$522,440.33	\$419,362.09	\$315,672.24
Balance on hand, including funds	98,336.80	89,686.85	371,823.96	119,346.09
GRAND TOTAL	\$404,058.18	\$612,127.18	\$791,186.05	\$435,018.33

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Deerfield POPULATION 3,082	Rutland POPULATION 3,041	Dighton POPULATION 2,988	Middleton POPULATION 2,913
REVENUE.	\$333,962.59	\$187,686.94	\$317,194.29	\$293,383.53
General	277,189.47	142,649.51	238,219.07	164,919.89
<i>Taxes</i>	225,153.77	103,343.81	193,840.77	131,505.10
Property and poll	165,269.21	73,707.02	113,841.16	92,214.16
Corporation and income	59,884.56	29,636.79	79,999.61	39,290.94
<i>Licenses and permits</i>	3,980.50	1,672.00	1,939.10	2,633.00
<i>Fines and forfeits</i>	142.00	30.00	55.00	345.56
<i>Grants and gifts</i>	47,913.20	36,472.11	42,384.20	30,436.23
For expenses	47,913.20	34,738.26	42,384.20	30,436.23
For outlays	—	1,733.85	—	—
All other	—	1,131.59	—	—
Commercial	56,773.12	45,037.43	78,975.22	128,463.64
<i>Special assessments</i>	2,419.39	—	—	—
To meet expenses	2,183.92	—	—	—
To meet outlays	235.47	—	—	—
<i>Privileges</i>	19,764.10	10,598.77	15,175.12	8,576.00
<i>Departmental</i>	33,715.74	21,460.47	63,524.29	34,297.53
General government	8.90	26.04	33.60	305.60
Protection of persons and property	171.45	61.00	15,175.80	162.75
Health and sanitation	173.00	470.16	500.50	34.75
Highways	4,501.63	9,329.55	7,501.17	6,616.55
Charities	16,332.12	9,795.52	18,611.57	25,763.99
Veterans' services	286.20	749.90	930.13	758.50
Schools	11,025.38	523.24	20,717.44	7.50
Libraries	—	28.00	40.71	19.00
Recreation	—	—	—	—
Unclassified	1,247.06	477.06	13.37	628.89
<i>Public service enterprises</i>	—	12,497.97	—	83,184.10
Electric light	—	—	—	83,124.05
Water	—	12,497.97	—	—
All other	—	—	—	60.05
<i>Cemeteries</i>	18.13	—	—	1,103.50
<i>Interest</i>	825.76	480.22	275.81	1,302.51
On sinking funds	—	—	—	—
On trust and investment funds	—	149.75	20.10	981.11
All other	825.76	330.47	255.71	321.40
NON-REVENUE.	\$56,626.90	\$41,267.04	\$26,442.70	\$34,326.74
Offsets to outlays	13,995.43	10,499.87	2,286.47	9,868.10
<i>Departmental</i>	13,995.43	10,499.87	2,286.47	9,868.10
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	8,288.26	22,500.00	—	—
<i>Loans, general purposes</i>	8,200.00	2,500.00	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	20,000.00	—	—
<i>Unpaid warrants or orders, current year</i>	88.26	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	—	20.10	5,150.00
<i>From sinking funds</i>	—	—	—	—
All other	—	—	20.10	5,150.00
Refunds	1,563.12	1,177.83	389.76	426.15
Agency, trust, and investment	32,780.09	7,089.34	23,746.37	18,882.49
<i>Taxes and licenses for State</i>	—	—	—	10.00
<i>Taxes for county</i>	15,191.26	3,718.86	9,104.09	5,974.56
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	16,865.83	3,008.68	13,776.08	12,334.78
All other	723.00	361.80	866.20	563.20
RECAPITULATION.				
Revenue and offsets to outlays	\$347,958.02	\$198,186.81	\$319,480.76	\$303,251.63
Premiums	—	—	—	—
Municipal indebtedness	8,288.26	22,500.00	—	—
Transfers and refunds	1,563.12	1,177.83	409.86	5,576.15
Agency, trust, and investment	32,780.09	7,089.34	23,746.37	18,882.49
Total receipts	\$390,589.49	\$228,953.98	\$343,636.99	\$327,710.27
Balance on hand, including funds	144,980.83	55,265.03	131,996.46	71,738.59
GRAND TOTAL	\$535,570.32	\$284,219.01	\$475,633.45	\$399,448.86

Graded According to Population of 1950 — Continued.

PAYMENTS.	Deerfield POPULATION 3,082	Rutland POPULATION 3,041	Dighton POPULATION 2,988	Middleton POPULATION 2,913
Maintenance	\$254,307.56	\$150,906.84	\$262,466.40	\$253,304.40
<i>Departmental</i>	<i>253,883.05</i>	<i>136,776.36</i>	<i>262,466.40</i>	<i>180,060.76</i>
General government	15,402.79	8,526.11	10,218.29	10,045.11
Protection of persons and property	12,261.06	2,886.51	20,098.16	12,307.39
Health and sanitation	5,886.32	3,814.17	11,256.37	5,276.82
Highways	44,705.68	34,255.98	31,594.76	33,188.15
Charities	45,004.77	30,012.75	53,750.38	52,303.87
Veterans' services	1,583.34	1,985.44	974.55	2,634.30
Schools	120,549.74	51,320.27	127,574.34	56,255.86
Libraries	3,154.21	706.61	1,396.99	3,013.30
Recreation	596.96	458.73	398.12	1,489.02
Pensions	683.36	546.40	375.84	1,213.31
Unclassified	4,054.82	2,263.39	4,828.60	2,333.63
<i>Public service enterprises</i>	<i>—</i>	<i>14,130.48</i>	<i>—</i>	<i>69,803.84</i>
Electric light	—	—	—	69,629.52
Water	—	14,130.48	—	—
All other	—	—	—	174.32
<i>Cemeteries</i>	<i>424.51</i>	<i>—</i>	<i>—</i>	<i>3,389.15</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>50.65</i>
Interest	1,328.61	643.00	478.13	384.77
<i>Loans, general purposes</i>	<i>1,328.61</i>	<i>474.25</i>	<i>478.13</i>	<i>384.77</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>168.75</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	53,204.44	37,626.58	16,768.01	29,873.66
<i>Departmental</i>	<i>53,204.44</i>	<i>28,880.62</i>	<i>16,768.01</i>	<i>21,666.96</i>
General government	2,515.12	—	—	272.51
Protection of persons and property	825.00	760.52	5,703.57	982.44
Health and sanitation	3,869.73	—	587.27	—
Highways	36,201.80	17,079.62	8,091.66	10,189.96
Charities	1,522.00	—	—	—
Schools	2,270.79	3,971.36	2,343.61	2,015.57
Libraries	—	—	41.90	—
Recreation	—	7,069.12	—	—
Unclassified	6,000.00	—	—	8,206.48
<i>Public service enterprises</i>	<i>—</i>	<i>8,745.96</i>	<i>—</i>	<i>8,003.01</i>
Electric light	—	—	—	8,003.91
Water	—	8,745.96	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>202.79</i>
Municipal indebtedness	9,388.83	4,500.00	6,500.00	6,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,000.00</i>	<i>4,500.00</i>	<i>6,500.00</i>	<i>6,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>388.83</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	20.10	5,150.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>20.10</i>	<i>5,150.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	1,563.12	1,177.83	389.76	426.15
Agency, trust, and investment	33,275.53	7,262.33	24,530.89	17,759.53
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>10.00</i>
<i>Taxes for county</i>	<i>15,191.26</i>	<i>3,718.86</i>	<i>9,104.09</i>	<i>5,974.56</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>17,361.27</i>	<i>3,183.47</i>	<i>14,560.60</i>	<i>11,211.77</i>
<i>All other</i>	<i>723.00</i>	<i>360.00</i>	<i>866.20</i>	<i>563.20</i>
RECAPITULATION.				
Maintenance and interest	\$255,636.17	\$151,549.84	\$262,944.53	\$253,689.17
Permanent debt (except from sinking funds)	9,000.00	4,500.00	6,500.00	6,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	53,204.44	37,626.58	16,768.01	29,873.66
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	388.83	—	—	—
Transfers (except to sinking funds) and refunds	1,563.12	1,177.83	409.86	5,576.15
Agency, trust, and investment	33,275.53	7,262.33	24,530.89	17,759.53
Total payments	\$353,068.09	\$202,116.58	\$311,153.29	\$312,898.51
Balance on hand, including funds	182,502.23	82,102.43	164,480.16	86,550.35
GRAND TOTAL	\$535,570.32	\$284,219.01	\$475,633.45	\$399,448.86

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Groton POPULATION 2,873	Manchester POPULATION 2,849	Southwick POPULATION 2,839	Townsend POPULATION 2,807
REVENUE.	\$408,801.33	\$546,527.96	\$257,269.83	\$260,765.89
General	278,819.08	484,849.31	203,775.90	202,304.26
<i>Taxes</i>	227,659.92	456,785.82	163,891.16	147,382.63
Property and poll	155,310.97	361,889.63	127,656.05	98,378.17
Corporation and income	72,348.95	94,896.19	36,235.11	49,004.46
<i>Licenses and permits</i>	2,747.75	3,056.00	6,287.00	3,689.25
<i>Fines and forfeits</i>	166.70	—	316.00	86.10
<i>Grants and gifts</i>	48,158.82	25,007.49	33,231.74	50,731.79
For expenses	48,158.82	17,007.49	33,231.74	50,731.79
For outlays	—	7,400.00	—	—
<i>All other</i>	85.89	—	50.00	414.49
Commercial	129,982.25	61,678.65	53,493.93	58,461.63
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	15,560.01	16,037.43	17,260.70	10,816.53
<i>Departmental</i>	31,539.73	18,026.53	17,959.62	28,041.63
General government	593.86	663.80	271.15	276.00
Protection of persons and property	1,907.00	63.16	153.58	902.21
Health and sanitation	254.50	—	324.25	478.05
Highways	9,279.68	805.30	8,701.35	3,967.49
Charities	15,546.92	15,046.44	7,626.46	17,885.06
Veterans' services	935.24	802.29	624.07	1,009.49
Schools	2,595.96	—	207.60	3,450.34
Libraries	375.43	250.54	51.16	72.99
Recreation	—	—	—	—
Unclassified	51.14	395.00	—	—
<i>Public service enterprises</i>	77,259.68	24,031.93	16,572.16	16,053.50
Electric light	77,259.68	—	—	—
Water	—	24,031.93	16,572.16	16,053.50
All other	—	—	—	—
<i>Cemeteries</i>	—	2,664.40	384.00	1,711.25
<i>Interest</i>	5,622.83	918.36	1,317.45	1,838.72
On sinking funds	—	—	—	—
On trust and investment funds	4,740.09	193.23	835.10	1,301.48
All other	882.74	725.13	482.35	537.24
NON-REVENUE.	\$132,799.14	\$148,727.12	\$180,761.42	\$32,341.67
Offsets to outlays	21,642.34	17,291.05	9,000.00	14,999.60
<i>Departmental</i>	14,131.12	17,291.05	9,000.00	14,999.60
<i>Public service enterprises</i>	7,511.22	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	65,337.55	60,000.00	150,262.50	—
<i>Loans, general purposes</i>	—	—	150,000.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	65,337.55	60,000.00	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	262.50	—
Transfers	19,119.59	8,041.96	1,234.12	2,269.96
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	19,119.59	8,041.96	1,234.12	2,269.96
Refunds	2,121.07	3,925.48	900.82	569.90
Agency, trust, and investment	24,578.59	59,468.63	19,363.98	14,502.21
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	10,400.03	25,946.65	5,069.93	5,633.35
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	13,044.26	33,049.18	13,473.65	8,101.46
<i>All other</i>	1,134.30	472.80	820.40	767.40
RECAPITULATION.				
Revenue and offsets to outlays	\$430,443.67	\$563,819.01	\$266,269.83	\$275,765.49
Premiums	—	—	262.50	—
Municipal indebtedness	65,337.55	60,000.00	150,000.00	—
Transfers and refunds	21,240.66	11,967.44	2,134.94	2,839.86
Agency, trust, and investment	24,578.59	59,468.63	19,363.98	14,502.21
Total receipts	\$541,600.47	\$695,255.08	\$438,031.25	\$293,107.56
Balance on hand, including funds	71,402.32	125,796.59	104,467.78	46,044.19
GRAND TOTAL	\$613,002.79	\$821,051.67	\$542,499.03	\$339,151.75

Graded According to Population of 1950 — Continued.

PAYMENTS.	Groton POPULATION 2,873	Manchester POPULATION 2,849	Southwick POPULATION 2,839	Townsend POPULATION 2,807
Maintenance	\$342,620.66	\$406,203.67	\$202,847.61	\$215,583.05
<i>Departmental</i>	<i>272,067.74</i>	<i>370,547.75</i>	<i>186,060.33</i>	<i>204,787.56</i>
General government	17,538.93	32,013.55	13,971.83	9,063.88
Protection of persons and property	31,288.37	60,264.50	6,255.29	18,288.29
Health and sanitation	12,395.40	35,880.63	6,464.95	7,381.06
Highways	53,180.32	58,828.29	37,291.29	33,528.64
Charities	44,606.06	52,207.01	28,180.43	53,469.58
Veterans' services	1,317.27	4,344.40	1,110.45	1,616.24
Schools	92,749.49	95,711.64	80,604.48	72,827.50
Libraries	6,053.72	8,071.42	1,648.06	2,834.82
Recreation	2,805.46	13,736.31	520.95	1,532.88
Pensions	1,590.65	5,984.85	1,149.95	617.15
Unclassified	8,542.07	3,505.15	9,762.65	3,627.52
<i>Public service enterprises</i>	<i>70,552.92</i>	<i>27,481.01</i>	<i>13,466.08</i>	<i>8,179.65</i>
Electric light	70,552.92	—	—	—
Water	—	27,481.01	13,466.08	8,179.65
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>8,174.91</i>	<i>2,395.20</i>	<i>2,615.84</i>
Administration of trust funds	—	—	26.00	—
Interest	660.35	179.83	2,417.50	2,402.50
<i>Loans, general purposes</i>	<i>660.35</i>	<i>179.83</i>	<i>306.25</i>	<i>45.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,111.25</i>	<i>2,357.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	38,026.77	88,556.67	34,847.17	28,062.47
<i>Departmental</i>	<i>20,924.80</i>	<i>75,778.80</i>	<i>16,777.97</i>	<i>26,535.77</i>
General government	—	440.00	2,729.14	2,096.74
Protection of persons and property	708.71	536.00	—	730.00
Health and sanitation	—	15,649.42	—	—
Highways	7,771.10	37,110.45	12,348.67	20,911.80
Charities	—	—	—	—
Schools	5,206.53	17,392.54	1,700.16	2,847.23
Libraries	—	—	—	—
Recreation	—	4,645.39	—	—
Unclassified	7,238.46	—	—	—
<i>Public service enterprises</i>	<i>17,101.97</i>	<i>10,136.52</i>	<i>17,777.92</i>	<i>1,369.00</i>
Electric light	17,101.97	—	—	—
Water	—	10,136.52	17,777.92	1,369.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,646.35</i>	<i>291.28</i>	<i>107.70</i>
Municipal indebtedness	66,700.00	60,000.00	12,000.00	10,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>—</i>	<i>12,000.00</i>	<i>10,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>63,700.00</i>	<i>60,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	19,119.59	8,041.96	1,234.12	2,269.96
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	19,119.59	8,041.96	1,234.12	2,269.96
Refunds	2,121.07	3,925.48	900.82	569.90
Agency, trust, and investment	24,307.65	51,714.17	18,364.96	13,427.48
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>10,400.03</i>	<i>25,946.65</i>	<i>5,069.93</i>	<i>5,638.35</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,781.72</i>	<i>25,294.72</i>	<i>12,474.63</i>	<i>7,037.53</i>
All other	1,125.90	472.80	820.40	756.60

RECAPITULATION.

Maintenance and interest	\$343,281.01	\$406,383.50	\$205,265.11	\$217,985.55
Permanent debt (except from sinking funds)	3,000.00	—	12,000.00	10,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	38,026.77	88,556.67	34,847.17	28,062.47
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	63,700.00	60,000.00	—	—
Transfers (except to sinking funds) and refunds	21,240.66	11,967.44	2,134.94	2,839.86
Agency, trust, and investment	24,307.65	51,714.17	18,364.96	13,427.48
Total payments	\$493,556.09	\$618,621.78	\$272,612.18	\$272,315.36
Balance on hand, including funds	119,446.70	202,429.89	269,886.85	66,836.39
GRAND TOTAL	\$613,002.79	\$821,051.67	\$542,499.03	\$339,151.75

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Merrimac POPULATION 2,796	Sturbridge POPULATION 2,791	Westminster POPULATION 2,773	Hamilton POPULATION 2,762
REVENUE.	\$316,318.26	\$276,624.46	\$215,401.91	\$340,285.48
General	188,423.52	218,123.23	167,083.76	280,925.47
<i>Taxes</i>	<i>143,307.30</i>	<i>156,167.38</i>	<i>122,309.86</i>	<i>255,386.66</i>
Property and poll	106,865.28	116,002.56	93,553.01	193,052.30
Corporation and income	36,442.02	40,164.82	28,756.85	62,334.36
<i>Licenses and permits</i>	<i>1,232.74</i>	<i>5,487.50</i>	<i>1,731.00</i>	<i>1,573.00</i>
<i>Fines and forfeits</i>	<i>150.00</i>	<i>117.00</i>	<i>87.00</i>	—
<i>Grants and gifts</i>	<i>43,653.94</i>	<i>56,351.35</i>	<i>42,955.90</i>	<i>23,965.81</i>
For expenses	43,653.94	56,351.35	42,955.90	23,965.81
For outlays	—	—	—	—
<i>All other</i>	<i>79.54</i>	—	—	—
Commercial	127,894.74	58,501.23	48,318.15	59,360.01
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>824.55</i>
To meet expenses	—	—	—	824.55
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>13,640.39</i>	<i>11,720.86</i>	<i>11,283.72</i>	<i>15,607.83</i>
<i>Departmental</i>	<i>35,462.75</i>	<i>36,864.50</i>	<i>33,858.35</i>	<i>24,921.54</i>
General government	1,143.55	552.52	370.25	25.00
Protection of persons and property	43.40	127.45	27.50	51.47
Health and sanitation	195.50	—	—	1,089.75
Highways	1,732.10	13,875.03	21,617.22	510.40
Charities	30,613.96	19,209.51	10,459.11	14,897.84
Veterans' services	1,367.24	1,410.20	692.85	1,364.19
Schools	—	1,413.32	601.36	6,854.60
Libraries	133.14	3.99	83.81	3.29
Recreation	—	—	—	25.00
Unclassified	233.86	272.48	6.25	100.00
<i>Public service enterprises</i>	<i>76,873.98</i>	<i>8,266.50</i>	<i>—</i>	<i>15,863.61</i>
Electric light	63,871.06	—	—	—
Water	13,002.92	8,266.50	—	15,863.61
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,118.00</i>	<i>870.05</i>	<i>877.65</i>	<i>1,572.14</i>
<i>Interest</i>	<i>799.62</i>	<i>779.32</i>	<i>2,298.43</i>	<i>570.34</i>
On sinking funds	—	—	—	—
On trust and investment funds	227.06	541.16	2,008.10	53.50
All other	572.56	238.16	290.33	516.84
NON-REVENUE.	\$99,322.83	\$62,370.60	\$23,622.75	\$91,141.80
Offsets to outlays	4,499.74	5,309.12	6,998.83	8,810.52
<i>Departmental</i>	<i>4,499.74</i>	<i>5,309.12</i>	<i>6,998.83</i>	<i>8,810.52</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	18,908.00	25,000.00	—	50,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>18,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>800.00</i>	<i>25,000.00</i>	<i>—</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>108.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,521.77	9,476.56	1,515.97	1,232.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,521.77</i>	<i>9,476.56</i>	<i>1,515.97</i>	<i>1,232.00</i>
Refunds	777.10	467.45	1,162.72	1,675.72
Agency, trust, and investment	73,616.22	22,117.47	13,945.23	29,423.56
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>5,291.75</i>	<i>5,733.24</i>	<i>4,648.58</i>	<i>15,363.15</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>67,912.07</i>	<i>15,488.43</i>	<i>8,438.85</i>	<i>13,286.41</i>
<i>All other</i>	<i>412.40</i>	<i>895.80</i>	<i>857.80</i>	<i>774.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$320,818.00	\$281,933.58	\$222,400.74	\$349,096.00
Premiums	108.00	—	—	—
Municipal indebtedness	18,908.00	25,000.00	—	50,000.00
Transfers and refunds	2,298.87	9,944.01	2,678.69	2,907.72
Agency, trust, and investment	73,616.22	22,117.47	13,945.23	29,423.56
Total receipts	\$415,641.09	\$338,995.06	\$239,024.66	\$431,427.28
<i>Balance on hand, including funds</i>	<i>50,475.81</i>	<i>57,291.73</i>	<i>71,217.18</i>	<i>106,697.07</i>
GRAND TOTAL	\$466,116.90	\$396,286.79	\$310,241.84	\$538,124.35

Graded According to Population of 1950 — Continued.

PAYMENTS.	Merrimac POPULATION 2,796	Sturbridge POPULATION 2,791	Westminster POPULATION 2,773	Hamilton POPULATION 2,762
Maintenance	\$290,814.64	\$204,310.84	\$173,618.74	\$272,817.27
<i>Departmental</i>	<i>207,696.71</i>	<i>192,581.30</i>	<i>170,993.92</i>	<i>256,178.83</i>
General government	12,301.42	9,410.78	8,728.78	19,995.52
Protection of persons and property	12,461.18	6,104.53	5,544.19	17,702.47
Health and sanitation	4,132.28	6,461.74	3,646.42	15,831.89
Highways	25,970.75	44,759.04	51,177.39	35,408.01
Charities	83,430.93	57,449.43	28,931.17	46,502.43
Veterans' services	1,605.37	1,918.51	1,230.56	3,575.59
Schools	59,648.39	60,422.66	64,935.50	100,116.58
Libraries	1,627.27	1,000.00	3,218.54	2,873.85
Recreation	1,439.54	952.29	479.40	5,857.50
Pensions	1,533.00	446.40	899.00	1,633.00
Unclassified	3,546.58	3,658.92	2,202.97	6,681.99
<i>Public service enterprises</i>	<i>79,391.86</i>	<i>9,598.59</i>	<i>—</i>	<i>13,049.80</i>
Electric light	63,997.61	—	—	—
Water	15,394.25	9,598.59	—	13,049.80
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,726.07</i>	<i>2,126.09</i>	<i>2,624.82</i>	<i>3,588.64</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>1.86</i>	<i>—</i>	<i>—</i>
Interest	157.22	1,579.72	225.00	3,263.92
<i>Loans, general purposes</i>	<i>3.22</i>	<i>372.22</i>	<i>225.00</i>	<i>630.17</i>
<i>Loans, public service enterprises</i>	<i>154.00</i>	<i>1,207.50</i>	<i>—</i>	<i>2,633.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	33,652.19	40,464.95	43,989.10	58,675.49
<i>Departmental</i>	<i>7,345.57</i>	<i>31,530.30</i>	<i>43,989.10</i>	<i>22,182.40</i>
General government	—	296.62	—	74.10
Protection of persons and property	149.00	4,915.25	3,844.65	4,196.81
Health and sanitation	—	—	—	—
Highways	6,655.52	15,294.72	32,353.51	16,389.94
Charities	—	—	—	—
Schools	541.05	11,023.71	7,790.94	1,416.75
Libraries	—	—	—	—
Recreation	—	—	—	105.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>25,981.62</i>	<i>8,934.65</i>	<i>—</i>	<i>36,492.89</i>
Electric light	—	—	—	—
Water	25,981.62	8,934.65	—	36,492.89
All other	—	—	—	—
<i>Cemeteries</i>	<i>325.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	58,500.00	1,500.00	71,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>13,500.00</i>	<i>1,500.00</i>	<i>21,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>45,000.00</i>	<i>—</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,521.77	9,476.56	1,515.97	1,232.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,521.77</i>	<i>9,476.56</i>	<i>1,515.97</i>	<i>1,232.00</i>
Refunds	777.10	467.45	1,162.72	1,675.72
Agency, trust, and investment	73,363.29	12,794.01	14,388.61	30,377.47
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>5,291.75</i>	<i>5,733.24</i>	<i>4,648.58</i>	<i>15,368.15</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>67,660.94</i>	<i>6,163.17</i>	<i>8,882.23</i>	<i>14,242.12</i>
<i>All other</i>	<i>410.60</i>	<i>897.60</i>	<i>857.80</i>	<i>772.20</i>
RECAPITULATION.				
Maintenance and interest	\$290,971.86	\$205,890.56	\$173,843.74	\$276,081.19
Permanent debt (except from sinking funds)	—	13,500.00	1,500.00	21,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	33,652.19	40,464.95	43,989.10	58,675.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	45,000.00	—	50,000.00
Transfers (except to sinking funds) and refunds	2,298.87	9,944.01	2,678.69	2,907.72
Agency, trust, and investment	73,363.29	12,794.01	14,388.61	30,377.47
Total payments	\$400,286.21	\$327,593.53	\$236,400.14	\$439,041.87
Balance on hand, including funds	65,830.69	68,693.26	73,841.70	99,082.48
GRAND TOTAL	\$466,116.90	\$396,286.79	\$310,241.84	\$538,124.35

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norfolk POPULATION 2,688	Salisbury POPULATION 2,672	Upton POPULATION 2,671	Avon POPULATION 2,662
REVENUE.	\$146,872.42	\$398,354.56	\$241,296.72	\$224,534.22
General	122,604.64	330,249.23	196,435.07	167,648.86
<i>Taxes</i>	<i>91,894.54</i>	<i>245,270.78</i>	<i>133,338.50</i>	<i>132,594.89</i>
Property and poll	63,566.89	200,893.20	102,035.23	95,729.72
Corporation and income	27,827.65	44,377.58	31,303.27	36,865.27
<i>Licenses and permits</i>	<i>1,460.95</i>	<i>28,526.45</i>	<i>1,615.50</i>	<i>1,812.60</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>2,973.50</i>	<i>100.00</i>	<i>25.00</i>
<i>Grants and gifts</i>	<i>29,370.84</i>	<i>53,267.37</i>	<i>61,381.07</i>	<i>33,216.27</i>
For expenses	29,370.84	53,267.37	61,381.07	33,216.27
For outlays	—	—	—	—
All other	378.31	211.13	—	—
Commercial	24,267.78	68,105.33	44,861.65	56,885.36
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,980.69</i>	<i>14,210.95</i>	<i>9,496.27</i>	<i>9,731.92</i>
<i>Departmental</i>	<i>15,838.23</i>	<i>51,232.07</i>	<i>33,503.34</i>	<i>28,020.17</i>
General government	—	20.80	247.55	—
Protection of persons and property	18.51	235.66	97.90	52.00
Health and sanitation	—	770.69	—	—
Highways	3,682.79	1,250.00	944.75	999.80
Charities	12,032.43	39,618.19	31,158.57	25,333.51
Veterans' services	104.50	4,401.63	852.78	1,069.45
Schools	—	4,825.70	182.16	476.40
Libraries	—	66.60	—	15.18
Recreation	—	—	—	—
Unclassified	—	42.80	19.63	73.83
<i>Public service enterprises</i>	<i>2,135.79</i>	<i>—</i>	<i>—</i>	<i>13,488.41</i>
Electric light	—	—	—	—
Water	2,135.79	—	—	13,488.41
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,048.70</i>	<i>—</i>
<i>Interest</i>	<i>313.07</i>	<i>2,662.31</i>	<i>813.34</i>	<i>5,644.86</i>
On sinking funds	—	—	—	—
On trust and investment funds	107.50	1,955.36	390.60	5,511.75
All other	205.57	706.95	422.74	133.11
NON-REVENUE.	\$249,374.54	\$364,035.29	\$10,565.75	\$39,772.67
Offset to outlays	—	—	2,756.83	25.00
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>2,756.83</i>	<i>25.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	244,888.80	250,700.00	—	—
<i>Loans, general purposes</i>	<i>240,000.00</i>	<i>200,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans including revenue loans</i>	<i>—</i>	<i>50,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>4,888.80</i>	<i>700.00</i>	<i>—</i>	<i>—</i>
Transfers	503.89	40,814.37	2,007.52	13,505.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	503.89	40,814.37	2,007.52	13,505.50
Refunds	220.59	2,082.72	343.06	867.87
Agency, trust, and investment	3,761.26	70,438.20	5,458.34	25,374.30
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>2,418.44</i>	<i>8,364.38</i>	<i>3,718.86</i>	<i>3,123.81</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>754.02</i>	<i>61,631.42</i>	<i>867.08</i>	<i>21,367.39</i>
All other	588.80	442.40	872.40	883.10
RECAPITULATION.				
Revenue and offsets to outlays	\$146,872.42	\$398,354.56	\$244,053.55	\$224,559.22
Premiums	4,888.80	700.00	—	—
Municipal indebtedness	240,000.00	250,000.00	—	—
Transfers and refunds	724.48	42,897.09	2,350.58	14,373.37
Agency, trust, and investment	3,761.26	70,438.20	5,458.34	25,374.30
Total receipts	\$396,246.96	\$762,389.85	\$251,862.47	\$264,306.89
Balance on hand, including funds	29,268.54	66,925.15	64,051.20	78,998.83
GRAND TOTAL	\$425,515.50	\$829,315.00	\$315,913.67	\$343,305.72

Graded According to Population of 1950 — Continued.

PAYMENTS.	Norfolk POPULATION 2,688	Salisbury POPULATION 2,672	Upton POPULATION 2,671	Avon POPULATION 2,662
Maintenance	\$138,586.20	\$361,494.02	\$214,192.01	\$182,742.62
<i>Departmental</i>	<i>136,671.14</i>	<i>361,413.40</i>	<i>210,885.12</i>	<i>173,732.81</i>
General government	8,210.55	20,705.11	9,976.89	11,098.28
Protection of persons and property	6,835.55	71,913.67	5,494.08	7,315.17
Health and sanitation	2,972.06	19,422.41	5,409.95	6,241.39
Highways	27,353.69	26,035.94	32,529.33	8,792.51
Charities	36,981.48	120,792.50	79,053.55	69,768.17
Veterans' services	597.50	6,649.31	1,097.40	2,329.68
Schools	50,423.03	80,260.38	71,492.28	59,045.96
Libraries	571.33	1,063.75	1,093.20	4,960.68
Recreation	404.95	1,821.50	1,223.80	567.74
Pensions	475.83	3,031.00	366.00	—
Unclassified	1,845.17	9,717.83	3,148.64	3,613.23
<i>Public service enterprises</i>	<i>1,915.06</i>	<i>—</i>	<i>—</i>	<i>9,009.81</i>
Electric light	—	—	—	—
Water	1,915.06	—	—	9,009.81
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>80.62</i>	<i>3,306.89</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	600.00	844.03	43.50	645.00
<i>Loans, general purposes</i>	<i>—</i>	<i>844.03</i>	<i>43.50</i>	<i>462.50</i>
<i>Loans, public service enterprises</i>	<i>600.00</i>	<i>—</i>	<i>—</i>	<i>182.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	37,579.30	38,496.97	19,661.26	32,014.11
<i>Departmental</i>	<i>37,579.30</i>	<i>38,496.97</i>	<i>19,661.26</i>	<i>32,822.53</i>
General government	—	—	—	—
Protection of persons and property	1,451.90	—	474.00	2,561.50
Health and sanitation	—	—	—	—
Highways	—	11,939.68	9,422.58	3,182.86
Charities	—	—	—	—
Schools	36,127.40	26,208.72	9,764.68	1,106.74
Libraries	—	—	—	15,476.31
Recreation	—	348.57	—	1,495.12
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>8,191.58</i>
Electric light	—	—	—	—
Water	—	—	—	8,191.58
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	3,500.00	62,500.00	2,900.00	6,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,500.00</i>	<i>12,500.00</i>	<i>—</i>	<i>6,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>50,000.00</i>	<i>2,900.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	503.89	40,814.37	2,007.52	13,505.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>503.89</i>	<i>40,814.37</i>	<i>2,007.52</i>	<i>13,505.50</i>
Refunds	220.59	2,082.72	343.06	867.87
Agency, trust, and investment	3,114.87	32,090.55	5,601.67	17,380.55
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>2,418.44</i>	<i>8,364.38</i>	<i>3,718.86</i>	<i>3,123.81</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>107.63</i>	<i>23,291.57</i>	<i>1,008.61</i>	<i>13,373.64</i>
<i>All other</i>	<i>588.80</i>	<i>434.60</i>	<i>874.20</i>	<i>883.10</i>
RECAPITULATION.				
Maintenance and interest	\$139,186.20	\$362,338.05	\$214,235.51	\$183,387.62
Permanent debt (except from sinking funds)	3,500.00	12,500.00	—	6,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	37,579.30	38,496.97	19,661.26	32,014.11
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	50,000.00	2,900.00	—
Transfers (except to sinking funds) and refunds	724.48	42,897.09	2,350.58	14,373.37
Agency, trust, and investment	3,114.87	32,090.55	5,601.67	17,380.55
Total payments	\$184,104.85	\$538,322.66	\$244,749.02	\$253,655.65
Balance on hand, including funds	241,410.65	290,992.34	71,164.65	89,650.07
GRAND TOTAL	\$425,515.50	\$829,315.00	\$315,913.67	\$343,305.72

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Harwich POPULATION 2,655	Nahant POPULATION 2,654	Southborough POPULATION 2,652	Hadley POPULATION 2,644
REVENUE.	\$591,573.20	\$363,081.54	\$310,677.56	\$222,523.82
General	459,457.36	308,985.49	233,561.51	186,691.47
<i>Taxes</i>	402,364.08	283,416.47	193,370.66	159,272.17
Property and poll	321,929.13	227,259.82	143,076.08	108,283.30
Corporation and income	80,434.95	56,156.65	50,294.58	50,988.87
<i>Licenses and permits</i>	3,688.50	3,125.50	8,271.00	5,949.50
<i>Fines and forfeits</i>	15.00	623.50	5.00	77.40
<i>Grants and gifts</i>	53,389.78	21,820.02	31,914.85	21,392.40
For expenses	53,389.78	21,820.02	31,914.85	21,392.40
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	132,115.84	54,096.05	77,116.05	35,832.35
<i>Special assessments</i>	321.60	1,720.23	—	—
To meet expenses	321.60	49.00	—	—
To meet outlays	—	1,671.23	—	—
<i>Privileges</i>	20,475.79	12,033.90	13,341.22	18,536.23
<i>Departmental</i>	67,429.74	20,241.16	34,520.33	16,054.02
General government	1,348.30	331.26	183.60	63.85
Protection of persons and property	113.12	150.25	650.63	233.12
Health and sanitation	936.50	900.00	466.43	399.00
Highways	35.50	471.50	8,607.65	5,350.01
Charities	45,330.12	12,408.08	18,452.70	4,027.06
Veterans' services	1,043.03	597.64	2,148.82	878.09
Schools	16,845.25	4,188.02	3,668.55	4,916.35
Libraries	1,279.90	396.51	28.79	19.34
Recreation	1.87	244.50	—	—
Unclassified	496.15	553.40	313.16	167.20
<i>Public service enterprises</i>	41,400.42	18,591.62	25,582.06	—
Electric light	—	—	—	—
Water	41,400.42	18,591.62	25,582.06	—
All other	—	—	—	—
<i>Cemeteries</i>	405.01	715.00	2,820.22	435.83
<i>Interest</i>	2,083.28	794.14	852.22	806.27
On sinking funds	—	—	—	—
On trust and investment funds	1,359.67	169.16	391.11	147.63
All other	723.61	624.98	461.11	658.64
NON-REVENUE.	\$171,022.81	\$92,068.84	\$22,964.59	\$52,736.52
Offsets to outlays	27,563.41	9,726.61	8,123.55	7,300.00
<i>Departmental</i>	27,563.41	9,726.61	8,123.55	7,300.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	80,000.00	50,000.00	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	80,000.00	50,000.00	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,942.16	—	1,235.26	12,147.63
<i>From sinking funds</i>	—	—	—	—
All other	1,942.16	—	1,235.26	12,147.63
Refunds	2,014.69	640.29	1,215.64	669.96
Agency, trust, and investment	59,502.55	31,701.94	12,390.14	32,618.93
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	45,673.67	14,168.24	8,522.39	13,821.80
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	13,163.08	17,069.50	3,172.75	18,153.33
All other	665.80	464.20	695.00	643.80
RECAPITULATION.				
Revenue and offsets to outlays	\$619,136.61	\$372,808.15	\$318,801.11	\$229,823.82
Premiums	—	—	—	—
Municipal indebtedness	80,000.00	50,000.00	—	—
Transfers and refunds	3,956.85	640.29	2,450.90	12,817.59
Agency, trust, and investment	59,502.55	31,701.94	12,390.14	32,618.93
Total receipts	\$762,596.01	\$455,150.38	\$333,642.15	\$275,260.34
Balance on hand, including funds	260,608.52	96,286.72	90,337.81	65,956.53
GRAND TOTAL	\$1,023,204.53	\$551,437.10	\$423,979.96	\$341,216.87

Graded According to Population of 1950 — Continued.

PAYMENTS.	Harwich POPULATION 2,655	Nahant POPULATION 2,654	Southborough POPULATION 2,652	Hadley POPULATION 2,644
Maintenance	\$403,125.43	\$320,675.50	\$229,287.49	\$184,855.41
<i>Departmental</i>	<i>383,130.32</i>	<i>297,609.22</i>	<i>208,476.98</i>	<i>182,827.46</i>
General government	29,980.33	25,034.59	12,156.65	12,747.27
Protection of persons and property	34,718.92	51,204.10	13,895.80	7,784.46
Health and sanitation	9,098.32	28,196.78	9,044.07	3,296.19
Highways	44,708.56	28,205.78	35,233.42	45,758.13
Charities	121,513.89	41,342.37	42,586.60	12,468.86
Veterans' services	2,759.77	704.00	3,378.59	2,326.96
Schools	120,045.56	96,905.94	79,198.44	93,439.98
Libraries	3,767.20	5,432.68	3,750.76	2,547.68
Recreation	4,285.52	4,609.65	1,647.76	297.40
Pensions	677.00	7,235.00	419.60	502.72
Unclassified	11,575.25	8,738.33	7,165.29	1,657.81
<i>Public service enterprises</i>	<i>18,617.41</i>	<i>16,948.25</i>	<i>13,463.99</i>	<i>—</i>
Electric light	—	—	—	—
Water	18,617.41	16,948.25	13,463.99	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,377.70</i>	<i>6,118.03</i>	<i>7,346.52</i>	<i>2,027.95</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	8,020.00	253.72	5,236.25	—
<i>Loans, general purposes</i>	<i>6,995.00</i>	<i>253.72</i>	<i>56.25</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>1,025.00</i>	<i>—</i>	<i>5,180.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	250,019.84	45,956.08	35,735.27	21,066.42
<i>Departmental</i>	<i>208,553.88</i>	<i>21,853.63</i>	<i>26,640.66</i>	<i>21,066.42</i>
General government	—	20.34	—	115.15
Protection of persons and property	2,989.19	1,127.87	—	2,482.78
Health and sanitation	831.85	8,885.14	5,303.05	—
Highways	58,167.04	8,062.09	19,854.59	17,068.05
Charities	—	—	—	—
Schools	145,065.80	3,110.65	1,483.02	1,400.44
Libraries	—	—	—	—
Recreation	1,500.00	647.54	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>41,465.96</i>	<i>24,102.45</i>	<i>9,094.61</i>	<i>—</i>
Electric light	—	—	—	—
Water	41,369.91	24,102.45	9,094.61	—
All other	96.05	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	111,000.00	50,030.12	15,500.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>31,000.00</i>	<i>30.12</i>	<i>15,500.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>80,000.00</i>	<i>50,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,942.16	—	1,235.26	12,147.63
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,942.16</i>	<i>—</i>	<i>1,235.26</i>	<i>12,147.63</i>
Refunds	2,014.69	640.29	1,215.64	669.96
Agency, trust, and investment	59,637.68	31,503.02	10,224.71	44,620.73
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>45,673.67</i>	<i>14,168.24</i>	<i>8,522.39</i>	<i>13,821.80</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>13,297.61</i>	<i>16,870.58</i>	<i>1,044.52</i>	<i>30,153.33</i>
<i>All other</i>	<i>665.80</i>	<i>464.20</i>	<i>657.80</i>	<i>645.60</i>
RECAPITULATION.				
Maintenance and interest	\$411,145.43	\$320,929.22	\$234,523.74	\$184,855.41
Permanent debt (except from sinking funds)	31,000.00	30.12	15,500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	250,019.84	45,956.08	35,735.27	21,066.42
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	80,000.00	50,000.00	—	—
Transfers (except to sinking funds) and refunds	3,956.85	640.29	2,450.90	12,817.59
Agency, trust, and investment	59,637.68	31,503.02	10,224.71	44,620.73
Total payments	\$835,759.20	\$449,058.73	\$298,434.62	\$263,360.15
Balance on hand, including funds	187,445.33	102,378.37	125,545.34	77,856.72
GRAND TOTAL	\$1,023,204.53	\$551,437.10	\$423,979.96	\$341,216.87

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Douglas POPULATION 2,627	Ashburnham POPULATION 2,604	Sudbury POPULATION 2,595	Millis POPULATION 2,546
REVENUE.	\$251,497.76	\$329,418.80	\$280,612.15	\$281,607.09
General	200,395.45	206,777.72	230,476.38	221,528.39
<i>Taxes</i>	<i>153,270.57</i>	<i>148,611.51</i>	<i>188,042.81</i>	<i>180,783.44</i>
Property and poll	96,082.10	111,612.98	142,990.65	119,875.38
Corporation and income	57,188.47	37,001.53	45,952.16	60,908.06
<i>Licenses and permits</i>	<i>1,376.82</i>	<i>2,390.50</i>	<i>2,443.00</i>	<i>1,393.50</i>
<i>Fines and forfeits</i>	<i>25.00</i>	<i>80.00</i>	<i>60.00</i>	<i>213.00</i>
<i>Grants and gifts</i>	<i>45,723.06</i>	<i>55,692.71</i>	<i>37,840.48</i>	<i>39,138.45</i>
For expenses	45,723.06	55,692.71	37,840.48	39,138.45
For outlays	—	—	—	—
All other	—	—	1,190.09	—
Commercial	51,102.31	122,641.08	50,135.77	60,078.70
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>10,259.06</i>	<i>11,669.21</i>	<i>13,985.60</i>	<i>12,912.02</i>
<i>Departmental</i>	<i>27,118.18</i>	<i>40,676.42</i>	<i>31,317.84</i>	<i>30,687.88</i>
General government	1,520.50	192.65	905.60	30
Protection of persons and property	49.75	221.75	887.25	89.39
Health and sanitation	5.50	—	55.00	109.20
Highways	10,403.66	7,747.72	6,476.12	3,632.26
Charities	13,950.29	31,334.01	21,485.63	25,453.05
Veterans' services	986.95	1,019.15	969.94	172.25
Schools	340.66	—	367.90	1,067.73
Libraries	103.56	108.36	48.44	24.92
Recreation	—	—	—	—
Unclassified	57.31	52.78	121.96	138.78
<i>Public service enterprises</i>	<i>11,143.62</i>	<i>67,724.07</i>	<i>—</i>	<i>15,196.91</i>
Electric light	—	58,037.24	—	—
Water	11,143.62	9,686.83	—	15,196.91
All other	—	—	—	—
<i>Cemeteries</i>	<i>39.00</i>	<i>1,368.75</i>	<i>1,109.34</i>	<i>1,130.35</i>
<i>Interest</i>	<i>2,242.45</i>	<i>1,202.63</i>	<i>3,722.99</i>	<i>151.54</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,069.02	602.99	1,839.86	14.33
All other	173.43	599.64	1,883.13	137.21
NON-REVENUE.	\$46,555.49	\$147,646.77	\$179,495.84	\$15,460.02
Offsets to outlays	2,992.89	7,496.53	8,999.59	—
<i>Departmental</i>	<i>2,992.89</i>	<i>7,496.53</i>	<i>8,999.59</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	22,000.00	120,142.80	152,809.50	—
<i>Loans, general purposes</i>	<i>—</i>	<i>120,000.00</i>	<i>150,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>—</i>	<i>1,575.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>142.80</i>	<i>1,234.50</i>	<i>—</i>
Transfers	1,612.31	992.12	2,907.89	119.02
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,612.31	992.12	2,907.89	119.02
Refunds	453.13	1,693.39	346.83	1,228.50
Agency, trust, and investment	19,497.16	17,321.93	14,432.03	14,112.50
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
<i>Taxes for county</i>	<i>5,733.24</i>	<i>4,493.62</i>	<i>8,811.14</i>	<i>5,038.41</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>13,241.52</i>	<i>12,182.26</i>	<i>4,497.89</i>	<i>8,538.69</i>
All other	522.40	646.05	1,123.00	525.40
RECAPITULATION.				
Revenue and offsets to outlays	\$254,490.65	\$336,915.33	\$289,611.74	\$281,607.09
Premiums	—	142.80	1,234.50	—
Municipal indebtedness	22,000.00	120,000.00	151,575.00	—
Transfers and refunds	2,065.44	2,685.51	3,254.72	1,347.52
Agency, trust, and investment	19,497.16	17,321.93	14,432.03	14,112.50
Total receipts	\$298,053.25	\$477,065.57	\$460,107.99	\$297,067.11
Balance on hand, including funds	37,038.60	67,094.00	341,419.88	49,891.63
GRAND TOTAL	\$335,091.85	\$544,159.57	\$801,527.87	\$346,958.74

Graded According to Population of 1950 — Continued.

PAYMENTS.	Douglas POPULATION 2,627	Ashburnham POPULATION 2,604	Sudbury POPULATION 2,595	Millis POPULATION 2,546
Maintenance	\$211,041.72	\$296,150.75	\$224,545.31	\$240,971.58
<i>Departmental</i>	<i>202,197.09</i>	<i>235,008.92</i>	<i>223,335.89</i>	<i>224,825.57</i>
General government	12,145.37	11,353.49	16,544.52	8,838.53
Protection of persons and property	12,494.35	14,275.90	15,359.68	17,285.13
Health and sanitation	6,120.00	5,322.21	4,843.26	7,700.93
Highways	43,885.16	48,339.29	44,947.41	34,435.95
Charities	46,295.29	81,560.65	58,409.35	68,662.72
Veterans' services	2,281.34	2,604.11	2,104.54	1,648.71
Schools	72,076.88	60,819.64	68,310.98	76,571.30
Libraries	3,111.12	3,678.63	3,628.54	825.94
Recreation	565.89	1,623.15	1,308.21	1,627.09
Pensions	999.00	1,272.20	2,208.85	1,106.57
Unclassified	2,222.69	4,159.65	5,670.55	6,122.70
<i>Public service enterprises</i>	<i>8,414.12</i>	<i>57,689.21</i>	<i>-</i>	<i>13,196.30</i>
Electric light	-	47,259.03	-	-
Water	8,414.12	10,430.18	-	13,196.30
All other	-	-	-	-
<i>Cemeteries</i>	<i>351.35</i>	<i>3,452.62</i>	<i>1,209.42</i>	<i>2,949.71</i>
<i>Administration of trust funds</i>	<i>79.16</i>	<i>-</i>	<i>-</i>	<i>-</i>
Interest	117.95	-	5,225.00	20.00
<i>Loans, general purposes</i>	<i>103.78</i>	<i>-</i>	<i>5,225.00</i>	<i>-</i>
<i>Loans, public service enterprises</i>	<i>14.17</i>	<i>-</i>	<i>-</i>	<i>20.00</i>
<i>Loans, cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Outlays	12,086.71	72,535.69	354,773.58	11,968.32
<i>Departmental</i>	<i>9,086.90</i>	<i>65,132.09</i>	<i>354,773.58</i>	<i>8,287.83</i>
General government	131.75	-	2,337.76	-
Protection of persons and property	260.00	-	869.75	-
Health and sanitation	-	-	-	1,070.18
Highways	8,000.00	10,989.35	15,999.10	5,072.98
Charities	-	-	-	-
Schools	695.15	52,342.74	335,362.97	1,762.67
Libraries	-	-	-	-
Recreation	-	1,800.00	204.00	382.00
Unclassified	-	-	-	-
<i>Public service enterprises</i>	<i>2,999.81</i>	<i>6,960.32</i>	<i>-</i>	<i>3,680.49</i>
Electric light	-	6,331.63	-	-
Water	2,999.81	628.69	-	3,680.49
All other	-	-	-	-
<i>Cemeteries</i>	<i>-</i>	<i>443.28</i>	<i>-</i>	<i>-</i>
Municipal indebtedness	22,000.00	20,000.00	17,000.00	1,000.00
<i>From sinking funds</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>-</i>	<i>17,000.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>20,000.00</i>	<i>-</i>	<i>-</i>
<i>Warrants or orders, previous years</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers	1,612.31	992.12	2,907.89	119.02
<i>To sinking funds from revenue</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other</i>	<i>1,612.31</i>	<i>992.12</i>	<i>2,907.89</i>	<i>119.02</i>
Refunds	453.13	1,693.39	346.83	1,228.50
Agency, trust, and investment	18,904.41	18,131.99	13,845.71	13,689.54
<i>Taxes and licenses for State</i>	<i>-</i>	<i>-</i>	<i>10.00</i>	<i>-</i>
<i>Taxes for county</i>	<i>5,733.24</i>	<i>4,493.62</i>	<i>8,811.14</i>	<i>5,038.41</i>
<i>Expenditures for grade crossings</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds</i>	<i>12,648.77</i>	<i>12,992.32</i>	<i>3,918.77</i>	<i>8,289.13</i>
<i>All other</i>	<i>522.40</i>	<i>646.05</i>	<i>1,115.80</i>	<i>352.00</i>
RECAPITULATION.				
Maintenance and interest	\$211,159.67	\$296,150.75	\$229,770.31	\$240,991.58
Permanent debt (except from sinking funds)	2,000.00	-	17,000.00	1,000.00
Sinking fund requirements from revenue	-	-	-	-
Outlays	12,086.71	72,535.69	354,773.58	11,968.32
Permanent debt from sinking funds	-	-	-	-
Bonds refunded, current year	-	-	-	-
Temporary loans	20,000.00	20,000.00	-	-
Transfers (except to sinking funds) and refunds	2,065.44	2,685.51	3,254.72	1,347.52
Agency, trust, and investment	18,904.41	18,131.99	13,845.71	13,689.54
Total payments	\$266,216.23	\$409,503.94	\$618,644.32	\$268,996.96
Balance on hand, including funds	68,875.62	134,655.63	182,883.55	77,961.78
GRAND TOTAL	\$335,091.85	\$544,159.57	\$801,527.87	\$346,958.74

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Pembroke POPULATION 2,543	West Boylston POPULATION 2,512	Norwell POPULATION 2,496	Chatham POPULATION 2,446
REVENUE.	\$322,962.01	\$342,278.10	\$256,829.18	\$402,059.68
General	261,372.48	208,832.16	218,001.18	344,063.75
<i>Taxes</i>	214,022.58	173,753.53	170,915.41	311,043.02
Property and poll	161,208.45	127,156.93	128,624.16	241,038.17
Corporation and income	52,814.13	46,596.60	42,291.25	70,004.85
<i>Licenses and permits</i>	3,255.60	4,677.00	951.00	2,487.50
<i>Fines and forfeits</i>	100.00	16.00	104.00	—
<i>Grants and gifts</i>	40,542.10	30,385.63	46,030.77	30,004.23
For expenses	40,542.10	30,335.63	46,030.77	30,004.23
For outlays	—	50.00	—	—
<i>All other</i>	3,452.80	—	—	529.00
Commercial	61,589.53	133,445.94	38,828.00	57,995.93
<i>Special assessments</i>	—	—	293.00	—
To meet expenses	—	—	293.00	—
To meet outlays	—	—	—	—
<i>Privileges</i>	14,967.60	15,719.11	16,649.24	16,513.04
<i>Departmental</i>	29,236.14	24,013.00	19,296.53	35,156.07
General government	103.53	—	641.12	254.05
Protection of persons and property	87.25	225.90	33.20	237.24
Health and sanitation	—	409.71	261.43	21.00
Highways	8,132.61	9,105.03	—	—
Charities	17,692.03	12,763.69	16,627.92	20,437.21
Veterans' services	1,853.90	110.37	690.68	118.55
Schools	1,281.61	687.86	1,038.37	10,202.09
Libraries	85.00	114.00	3.81	—
Recreation	—	—	—	573.71
Unclassified	21	596.44	—	3,312.22
<i>Public service enterprises</i>	15,931.06	90,610.72	1,422.05	4,949.92
Electric light	—	90,610.72	—	—
Water	15,298.07	—	1,422.05	—
All other	632.99	—	—	4,949.92
<i>Cemeteries</i>	714.42	946.89	255.39	817.25
<i>Interest</i>	740.31	2,156.22	911.79	559.65
On sinking funds	—	—	—	—
On trust and investment funds	418.50	1,646.20	186.00	84.83
All other	321.81	510.02	725.79	474.82
NON-REVENUE.	\$100,500.35	\$96,929.85	\$363,162.20	\$555,094.74
Offsets to outlays	11,463.40	17,645.61	9,999.82	18,748.42
<i>Departmental</i>	11,463.40	12,000.00	9,999.82	18,748.42
<i>Public service enterprises</i>	—	5,645.61	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	64,945.75	46,850.00	305,104.50	390,390.00
<i>Loans, general purposes</i>	60,000.00	—	300,000.00	390,000.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	4,200.00	46,850.00	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	745.75	—	5,104.50	390.00
Transfers	567.19	1,617.82	15,245.65	43,286.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	567.19	1,617.82	15,245.65	43,286.00
Refunds	1,359.84	936.96	1,161.10	1,293.60
Agency, trust, and investment	22,164.17	29,879.46	31,651.13	101,376.72
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	8,757.72	6,817.91	6,655.87	42,358.64
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	12,133.95	22,518.95	24,064.86	58,364.88
<i>All other</i>	1,272.50	542.60	930.40	653.20
RECAPITULATION.				
Revenue and offsets to outlays	\$334,425.41	\$359,923.71	\$266,829.00	\$420,808.10
Premiums	745.75	—	5,104.50	390.00
Municipal indebtedness	64,200.00	46,850.00	300,000.00	390,000.00
Transfers and refunds	1,927.03	2,554.78	16,406.75	44,579.60
Agency, trust, and investment	22,164.17	29,879.46	31,651.13	101,376.72
Total receipts	\$423,462.36	\$439,207.95	\$619,991.38	\$957,154.42
Balance on hand, including funds	260,996.19	91,312.88	217,087.82	157,426.38
GRAND TOTAL	\$684,458.55	\$530,520.83	\$837,079.20	\$1,114,580.80

Graded According to Population of 1950 — Continued.

PAYMENTS.	Pembroke POPULATION 2,543	West Boylston POPULATION 2,512	Norwell POPULATION 2,496	Chatham POPULATION 2,446
Maintenance	\$247,962.80	\$298,026.05	\$201,914.28	\$273,846.51
<i>Departmental</i>	<i>231,427.24</i>	<i>217,721.44</i>	<i>200,064.92</i>	<i>267,871.21</i>
General government	19,082.62	8,912.43	13,799.32	19,948.00
Protection of persons and property	20,453.71	9,395.72	9,854.94	35,125.46
Health and sanitation	8,699.00	9,717.46	8,864.93	10,183.01
Highways	36,970.28	37,841.41	24,734.03	29,202.99
Charities	54,199.42	40,072.17	51,631.61	63,274.22
Veterans' services	3,090.74	2,897.81	1,019.35	956.66
Schools	80,877.23	90,987.88	86,644.83	89,368.06
Libraries	1,310.64	6,300.91	802.98	2,600.00
Recreation	459.37	3,049.42	441.40	6,923.68
Pensions	362.00	2,105.20	415.00	417.00
Unclassified	5,922.23	6,441.03	1,856.53	9,872.13
<i>Public service enterprises</i>	<i>15,112.50</i>	<i>76,627.63</i>	<i>1,025.00</i>	<i>2,887.56</i>
Electric light	—	76,627.63	—	—
Water	14,514.36	—	1,025.00	—
All other	598.14	—	—	2,887.56
<i>Cemeteries</i>	<i>1,423.06</i>	<i>3,676.98</i>	<i>824.36</i>	<i>3,087.74</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	7,992.50	799.01	3,757.50	—
<i>Loans, general purposes</i>	<i>4,952.50</i>	<i>799.01</i>	<i>720.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>3,040.00</i>	<i>—</i>	<i>3,037.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	294,447.09	43,673.98	369,133.02	132,253.24
<i>Departmental</i>	<i>246,926.57</i>	<i>33,459.31</i>	<i>287,711.43</i>	<i>114,598.49</i>
General government	103.10	57.50	—	3,643.34
Protection of persons and property	13,671.22	—	2,295.65	11,556.43
Health and sanitation	—	—	—	—
Highways	15,270.00	29,198.05	11,613.67	51,100.74
Charities	—	—	—	—
Schools	217,882.25	1,070.00	273,802.11	46,381.33
Libraries	—	2,333.76	—	1,916.65
Recreation	—	800.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>47,358.28</i>	<i>10,164.67</i>	<i>81,421.59</i>	<i>17,256.61</i>
Electric light	—	10,164.67	—	—
Water	47,358.28	—	81,421.59	—
All other	—	—	—	17,256.61
<i>Cemeteries</i>	<i>162.24</i>	<i>50.00</i>	<i>—</i>	<i>398.14</i>
Municipal indebtedness	29,000.00	53,405.00	4,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>29,000.00</i>	<i>3,000.00</i>	<i>4,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>50,405.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	567.19	1,617.82	15,245.65	43,286.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>567.19</i>	<i>1,617.82</i>	<i>15,245.65</i>	<i>43,286.00</i>
Refunds	1,359.84	936.96	1,161.10	1,293.60
Agency, trust, and investment	21,577.71	29,447.73	16,540.56	56,696.30
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>8,757.72</i>	<i>6,817.91</i>	<i>6,655.87</i>	<i>42,358.64</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>11,547.49</i>	<i>22,087.22</i>	<i>8,949.49</i>	<i>13,684.46</i>
<i>All other</i>	<i>1,272.50</i>	<i>542.60</i>	<i>935.20</i>	<i>653.20</i>
RECAPITULATION.				
Maintenance and interest	\$255,955.30	\$298,825.06	\$205,671.78	\$273,846.51
Permanent debt (except from sinking funds)	29,000.00	3,000.00	4,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	294,447.09	43,673.98	369,133.02	132,253.24
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	50,405.00	—	—
Transfers (except to sinking funds) and refunds	1,927.03	2,554.78	16,406.75	44,579.60
Agency, trust, and investment	21,577.71	29,447.73	16,540.56	56,696.30
Total payments	\$602,907.13	\$427,906.55	\$611,752.11	\$507,375.65
Balance on hand, including funds	81,551.42	102,614.28	225,327.09	607,205.15
GRAND TOTAL	\$684,458.55	\$530,520.83	\$837,079.20	\$1,114,580.80

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dennis POPULATION 2,427	Raynham POPULATION 2,426	Georgetown POPULATION 2,398	Hardwick POPULATION 2,344
REVENUE.	\$442,356.30	\$198,668.62	\$317,438.42	\$217,633.81
General	371,527.56	165,442.02	205,726.42	162,951.95
<i>Taxes</i>	<i>296,455.56</i>	<i>124,035.45</i>	<i>146,398.72</i>	<i>116,240.47</i>
Property and poll	251,003.45	91,980.20	110,985.30	80,875.46
Corporation and income	45,452.11	32,055.25	35,413.42	35,365.01
<i>Licenses and permits</i>	<i>6,847.00</i>	<i>2,959.00</i>	<i>1,855.39</i>	<i>1,870.10</i>
<i>Fines and forfeits</i>	<i>60.00</i>	<i>87.00</i>	<i>10.00</i>	<i>50.00</i>
<i>Grants and gifts</i>	<i>67,852.30</i>	<i>38,360.57</i>	<i>57,462.31</i>	<i>44,791.38</i>
For expenses	67,352.30	38,360.57	47,462.31	44,791.38
For outlays	500.00	—	10,000.00	—
All other	312.70	—	—	—
Commercial	70,828.74	33,226.60	111,712.00	54,681.86
<i>Special assessments</i>	<i>182.00</i>	<i>—</i>	<i>179.75</i>	<i>—</i>
To meet expenses	182.00	—	179.75	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>18,613.06</i>	<i>10,890.09</i>	<i>9,497.88</i>	<i>11,873.16</i>
<i>Departmental</i>	<i>50,862.15</i>	<i>20,098.80</i>	<i>33,236.56</i>	<i>37,718.31</i>
General government	1,108.77	325.09	372.54	176.75
Protection of persons and property	63.90	52.62	209.62	174.79
Health and sanitation	215.63	87.00	—	295.00
Highways	4,606.15	3,420.73	1,446.60	14,278.51
Charities	40,219.58	13,707.25	28,244.40	15,880.29
Veterans' services	2,559.17	1,105.34	2,226.46	1,525.20
Schools	812.75	1,345.65	614.47	5,378.77
Libraries	—	—	122.47	2.25
Recreation	1,266.42	—	—	—
Unclassified	9.78	55.12	—	6.75
<i>Public service enterprises</i>	<i>—</i>	<i>1,337.25</i>	<i>67,134.42</i>	<i>—</i>
Electric light	—	—	57,031.42	—
Water	—	1,337.25	10,103.00	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>358.00</i>	<i>381.50</i>	<i>—</i>	<i>857.25</i>
<i>Interest</i>	<i>813.53</i>	<i>518.96</i>	<i>1,663.39</i>	<i>4,233.14</i>
On sinking funds	217.57	29.85	437.88	3,944.90
On trust and investment funds	595.96	489.11	1,225.51	288.24
All other	—	—	—	—
NON-REVENUE.	\$94,812.54	\$28,299.83	\$20,483.84	\$34,990.74
Offsets to outlays	11,186.80	—	4,934.34	9,000.00
<i>Departmental</i>	<i>11,186.80</i>	<i>—</i>	<i>4,934.34</i>	<i>9,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	—	7,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	106.31	15,006.00	513.25	3,989.16
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	106.31	15,006.00	513.25	3,989.16
Refunds	7,546.24	979.24	385.77	668.39
Agency, trust, and investment	75,973.19	12,314.59	14,650.48	14,333.19
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>26,151.86</i>	<i>5,131.40</i>	<i>5,291.75</i>	<i>4,183.72</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>15,378.87</i>	<i>6,210.59</i>	<i>8,853.53</i>	<i>9,522.27</i>
All other	34,442.46	972.60	505.20	627.20
RECAPITULATION.				
Revenue and offsets to outlays	\$453,543.10	\$198,668.62	\$322,372.76	\$226,633.81
Premiums	—	—	—	7,000.00
Municipal indebtedness	—	—	—	4,657.55
Transfers and refunds	7,652.55	15,985.24	899.02	14,333.19
Agency, trust, and investment	75,973.19	12,314.59	14,650.48	—
Total receipts	\$537,168.84	\$226,968.45	\$337,922.26	\$252,624.55
Balance on hand, including funds	139,917.77	35,283.52	101,475.35	55,646.46
GRAND TOTAL	\$677,086.61	\$262,251.97	\$439,397.61	\$308,271.01

Graded According to Population of 1950 — Continued.

PAYMENTS.	Dennis POPULATION 2,427	Raynham POPULATION 2,426	Georgetown POPULATION 2,398	Hardwick POPULATION 2,344
Maintenance	\$333,046.33	\$173,375.80	\$252,880.64	\$190,774.02
<i>Departmental</i>	<i>331,692.61</i>	<i>171,903.91</i>	<i>196,269.88</i>	<i>187,905.44</i>
General government	27,948.45	9,228.93	8,868.56	6,372.65
Protection of persons and property	31,912.91	9,470.56	8,499.28	5,024.48
Health and sanitation	8,467.67	5,946.84	5,092.41	5,650.73
Highways	54,479.85	29,235.39	24,225.94	44,019.27
Charities	103,073.47	46,464.83	74,882.28	49,786.82
Veterans' services	4,652.04	2,046.78	2,706.29	2,501.24
Schools	84,482.71	64,048.77	66,358.03	64,825.82
Libraries	1,500.00	1,177.96	1,742.61	1,024.59
Recreation	5,986.01	225.50	429.39	418.03
Pensions	422.00	503.70	1,020.00	1,532.00
Unclassified	8,767.50	3,554.65	2,445.09	6,749.81
<i>Public service enterprises</i>	<i>—</i>	<i>282.90</i>	<i>56,610.76</i>	<i>—</i>
Electric light	—	—	43,575.08	—
Water	—	282.90	13,035.68	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,353.72</i>	<i>1,188.99</i>	<i>—</i>	<i>2,868.58</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	900.00	—	2,533.13	147.20
<i>Loans, general purposes</i>	<i>900.00</i>	<i>—</i>	<i>157.50</i>	<i>147.20</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,375.63</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	92,081.52	1,874.00	41,559.65	42,224.50
<i>Departmental</i>	<i>91,731.52</i>	<i>1,292.00</i>	<i>29,980.26</i>	<i>42,224.50</i>
General government	16,852.89	—	—	80.54
Protection of persons and property	17,667.79	507.00	—	9,404.00
Health and sanitation	824.42	—	—	—
Highways	43,880.18	—	7,541.11	32,739.96
Charities	—	—	—	—
Schools	7,088.83	785.00	22,439.15	—
Libraries	—	—	—	—
Recreation	5,417.41	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>11,579.39</i>	<i>—</i>
Electric light	—	—	3,326.57	—
Water	—	—	8,252.82	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>350.00</i>	<i>532.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,000.00	—	13,000.00	2,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>—</i>	<i>13,000.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	106.31	15,006.00	513.25	3,989.16
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>106.31</i>	<i>15,006.00</i>	<i>513.25</i>	<i>3,989.16</i>
Refunds	7,546.24	979.24	385.77	668.39
Agency, trust, and investment	76,302.59	27,325.94	14,006.07	17,270.31
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>26,151.86</i>	<i>5,131.40</i>	<i>5,291.75</i>	<i>4,183.73</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>15,705.33</i>	<i>21,221.94</i>	<i>8,212.72</i>	<i>12,457.59</i>
<i>All other</i>	<i>34,445.40</i>	<i>972.60</i>	<i>501.60</i>	<i>629.00</i>
RECAPITULATION.				
Maintenance and interest	\$333,946.33	\$173,375.80	\$255,413.77	\$190,921.22
Permanent debt (except from sinking funds)	5,000.00	—	13,000.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	92,081.52	1,874.00	41,559.65	42,224.50
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	7,652.55	15,985.24	899.02	4,657.55
Agency, trust, and investment	76,302.59	27,325.94	14,006.07	17,270.31
Total payments	\$514,982.99	\$218,560.98	\$324,878.51	\$257,073.58
Balance on hand, including funds	162,103.62	43,690.99	114,519.10	51,197.43
GRAND TOTAL	\$677,086.61	\$262,251.97	\$439,397.61	\$308,271.01

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Littleton POPULATION 2,344	Groveland POPULATION 2,338	Lincoln POPULATION 2,329	Marion POPULATION 2,239
REVENUE.	\$292,598.13	\$268,988.21	\$402,679.19	\$337,660.89
General	160,564.17	169,623.06	339,421.29	271,452.70
<i>Taxes</i>	136,291.53	126,119.16	208,348.82	237,380.53
Property and poll	93,022.60	92,868.33	157,922.03	182,835.63
Corporation and income	43,268.93	33,250.83	50,426.79	54,545.30
<i>Licenses and permits</i>	183.50	2,258.34	499.00	2,962.25
<i>Fines and forfeits</i>	204.00	5.00	84.00	35.80
<i>Grants and gifts</i>	23,809.27	40,865.59	130,489.47	31,073.72
For expenses	23,809.27	40,865.59	25,783.35	31,073.72
For outlays	—	—	104,706.12	—
<i>All other</i>	75.87	374.97	—	—
Commercial	132,033.96	99,365.15	63,257.90	66,208.19
<i>Special assessments</i>	559.06	—	—	—
To meet expenses	—	—	—	—
To meet outlays	559.06	—	—	—
<i>Privileges</i>	17,301.88	7,589.35	15,854.02	12,806.83
<i>Departmental</i>	12,325.15	33,433.53	19,571.31	31,841.04
General government	172.94	134.50	234.94	370.50
Protection of persons and property	173.00	58.00	—	89.50
Health and sanitation	238.50	702.75	388.10	4,774.22
Highways	3,219.92	1,689.40	5,166.14	61.52
Charities	7,577.50	29,307.75	12,541.59	24,140.68
Veterans' services	453.50	573.09	399.10	780.71
Schools	275.00	612.54	681.47	1,621.91
Libraries	144.16	89.22	159.97	—
Recreation	—	—	—	—
Unclassified	70.63	266.28	—	2.00
<i>Public service enterprises</i>	94,991.31	53,992.50	21,926.93	19,179.34
Electric light	76,569.09	41,637.56	—	—
Water	18,422.22	12,354.94	21,926.93	19,179.34
All other	—	—	—	—
<i>Cemeteries</i>	1,696.87	3,132.57	1,123.59	2,047.02
<i>Interest</i>	5,159.69	1,217.20	4,782.05	333.96
On sinking funds	—	—	—	—
On trust and investment funds	2,833.68	862.13	2,700.60	63.68
All other	2,326.01	355.07	2,081.45	270.28
NON-REVENUE.	\$57,586.14	\$28,148.97	\$108,970.33	\$133,087.96
Offsets to outlays	11,061.24	5,577.21	11,997.21	7,500.00
<i>Departmental</i>	11,061.24	5,069.71	11,997.21	7,500.00
<i>Public service enterprises</i>	—	507.50	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	7,500.00	7,000.00	—	13,000.00
<i>Loans, general purposes</i>	—	7,000.00	—	13,000.00
<i>Loans, public service enterprises</i>	7,500.00	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	4,833.68	553.44	27,226.55	40,720.89
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	4,833.68	553.44	27,226.55	40,720.89
Refunds	1,106.89	998.41	1,381.65	1,721.96
Agency, trust, and investment	33,084.33	14,019.91	68,364.92	70,145.11
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	6,788.91	4,267.54	10,111.15	14,712.97
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	25,444.82	9,868.52	57,503.77	54,915.54
<i>All other</i>	850.60	383.85	750.00	516.60
RECAPITULATION.				
Revenue and offsets to outlays	\$303,659.37	\$274,565.42	\$414,676.40	\$345,160.89
Premiums	—	—	—	—
Municipal indebtedness	7,500.00	7,000.00	—	13,000.00
Transfers and refunds	5,940.57	1,551.85	28,608.20	42,442.85
Agency, trust, and investment	33,084.33	14,019.91	68,364.92	70,145.11
Total receipts	\$350,184.27	\$297,137.18	\$511,649.52	\$470,748.85
Balance on hand, including funds	208,897.00	81,849.20	478,684.23	74,430.08
GRAND TOTAL	\$559,081.27	\$378,986.38	\$990,333.75	\$545,178.93

Graded According to Population of 1950 — Continued.

PAYMENTS.	Littleton POPULATION 2,344	Groveland POPULATION 2,338	Lincoln POPULATION 2,329	Marion POPULATION 2,239
Maintenance	\$222,652.35	\$246,207.67	\$244,240.01	\$286,034.03
<i>Departmental</i>	<i>144,099.70</i>	<i>195,684.71</i>	<i>220,345.92</i>	<i>265,096.88</i>
General government	10,118.61	10,875.68	13,768.57	21,636.48
Protection of persons and property	13,610.85	6,593.53	17,799.89	21,004.37
Health and sanitation	5,977.58	5,087.52	6,036.12	24,171.97
Highways	26,628.93	23,378.98	37,107.62	20,855.55
Charities	22,861.37	84,418.57	28,384.21	78,330.50
Veterans' services	919.00	1,814.38	589.08	3,106.04
Schools	55,213.64	58,012.86	83,438.68	80,238.16
Libraries	3,314.57	1,842.12	3,175.83	1,800.00
Recreation	1,903.59	371.89	21,454.60	5,140.00
Pensions	1,277.10	812.00	1,136.75	1,032.00
Unclassified	2,274.46	2,477.18	7,454.57	7,781.81
<i>Public service enterprises</i>	<i>74,285.87</i>	<i>45,664.59</i>	<i>21,230.00</i>	<i>18,107.87</i>
Electric light	62,786.41	32,600.22	—	—
Water	11,499.46	13,064.37	21,230.00	18,107.87
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,266.78</i>	<i>4,853.37</i>	<i>2,652.09</i>	<i>2,829.28</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>5.00</i>	<i>12.00</i>	<i>—</i>
Interest	257.00	400.00	5,775.00	1,750.00
<i>Loans, general purposes</i>	<i>—</i>	<i>400.00</i>	<i>5,775.00</i>	<i>525.00</i>
<i>Loans, public service enterprises</i>	<i>257.00</i>	<i>—</i>	<i>—</i>	<i>1,225.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	101,561.31	18,845.12	423,273.81	75,045.39
<i>Departmental</i>	<i>65,037.52</i>	<i>11,389.40</i>	<i>423,120.06</i>	<i>25,179.93</i>
General government	837.61	—	468.00	621.13
Protection of persons and property	45,102.04	4,139.36	—	1,686.70
Health and sanitation	—	—	1,633.25	176.13
Highways	11,386.87	7,130.54	46,065.37	14,672.41
Charities	—	—	—	—
Schools	7,761.00	—	295,980.63	3,105.74
Libraries	—	—	1,490.51	—
Recreation	—	119.50	77,482.30	3,000.00
Unclassified	—	—	—	1,917.82
<i>Public service enterprises</i>	<i>35,668.91</i>	<i>7,185.89</i>	<i>—</i>	<i>49,865.46</i>
Electric light	11,439.52	7,185.89	—	—
Water	24,229.39	—	—	49,865.46
All other	—	—	—	—
<i>Cemeteries</i>	<i>804.88</i>	<i>269.83</i>	<i>153.75</i>	<i>—</i>
Municipal indebtedness	3,435.00	2,000.00	19,000.00	15,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,435.00</i>	<i>2,000.00</i>	<i>19,000.00</i>	<i>15,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,833.68	553.44	27,226.55	40,720.89
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,833.68</i>	<i>553.44</i>	<i>27,226.55</i>	<i>40,720.89</i>
Refunds	1,106.89	998.41	1,381.65	1,721.96
Agency, trust, and investment	32,484.79	14,526.48	72,868.25	30,245.01
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>6,788.91</i>	<i>4,267.54</i>	<i>10,111.15</i>	<i>14,712.97</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>24,838.08</i>	<i>9,877.34</i>	<i>62,001.70</i>	<i>15,015.44</i>
<i>All other</i>	<i>857.80</i>	<i>381.60</i>	<i>755.40</i>	<i>516.60</i>
RECAPITULATION.				
Maintenance and interest	\$222,909.35	\$246,607.67	\$250,015.01	\$287,784.03
Permanent debt (except from sinking funds)	3,435.00	2,000.00	19,000.00	15,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	101,561.31	18,845.12	423,273.81	75,045.39
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	5,940.57	1,551.85	28,608.20	42,442.85
Agency, trust, and investment	32,484.79	14,526.48	72,868.25	30,245.01
Total payments	\$366,331.02	\$283,531.12	\$793,765.27	\$450,517.28
Balance on hand, including funds	192,750.25	95,455.26	196,568.48	94,661.65
GRAND TOTAL	\$559,081.27	\$378,986.38	\$990,333.75	\$545,178.93

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Northfield POPULATION 2,230	Mattapoisett POPULATION 2,220	Hatfield POPULATION 2,178	Stockbridge POPULATION 2,178
REVENUE.	\$229,514.38	\$291,638.91	\$222,220.95	\$253,643.46
General	180,174.08	237,783.30	176,124.99	212,819.38
<i>Taxes</i>	<i>128,434.80</i>	<i>186,754.54</i>	<i>138,239.91</i>	<i>188,439.42</i>
Property and poll	92,443.97	144,851.23	93,472.81	133,314.95
Corporation and income	35,990.83	41,903.31	44,767.10	55,124.47
<i>Licenses and permits</i>	<i>159.00</i>	<i>4,435.25</i>	<i>4,584.00</i>	<i>2,220.50</i>
<i>Fines and forfeits</i>	<i>80.00</i>	<i>310.00</i>	<i>62.15</i>	<i>72.50</i>
<i>Grants and gifts</i>	<i>51,550.28</i>	<i>46,283.51</i>	<i>33,238.93</i>	<i>22,086.96</i>
For expenses	51,550.28	38,783.51	33,238.93	22,086.96
For outlays	—	7,500.00	—	—
All other	—	—	—	—
Commercial	49,340.30	53,855.61	46,095.96	40,824.08
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>11,341.10</i>	<i>9,771.45</i>	<i>15,772.39</i>	<i>11,293.57</i>
<i>Departmental</i>	<i>36,167.78</i>	<i>27,574.03</i>	<i>20,495.14</i>	<i>25,520.05</i>
General government	205.90	77.77	759.22	315.00
Protection of persons and property	164.72	71.60	171.44	95.32
Health and sanitation	269.60	373.50	568.50	—
Highways	5,731.83	2,026.66	3,537.09	3,566.41
Charities	27,301.83	23,176.56	7,940.08	14,985.81
Veterans' services	962.98	—	362.90	1,589.56
Schools	1,288.02	780.25	7,053.12	4,176.99
Libraries	191.30	136.65	86.45	—
Recreation	—	750.75	—	760.96
Unclassified	51.60	180.29	16.34	30.00
<i>Public service enterprises</i>	<i>—</i>	<i>15,380.63</i>	<i>8,829.23</i>	<i>713.80</i>
Electric light	—	—	—	—
Water	—	14,971.13	8,829.23	713.80
All other	—	409.50	—	—
<i>Cemeteries</i>	<i>288.32</i>	<i>—</i>	<i>571.74</i>	<i>1,366.26</i>
<i>Interest</i>	<i>1,543.10</i>	<i>1,129.50</i>	<i>427.46</i>	<i>1,930.40</i>
On sinking funds	704.50	300.23	22.75	539.21
On trust and investment funds	838.60	829.27	404.71	1,391.19
All other	—	—	—	—
NON-REVENUE.	\$16,280.38	\$55,214.87	\$58,754.78	\$63,697.22
Offsets to outlays	112.00	6,250.00	20,738.26	32,089.89
<i>Departmental</i>	<i>112.00</i>	<i>6,250.00</i>	<i>20,738.26</i>	<i>32,089.89</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	30,000.00	—	12,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>12,500.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>30,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	938.91	—	15,008.62	302.21
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	938.91	—	15,008.62	302.21
Refunds	551.37	332.56	1,034.47	429.56
Agency, trust, and investment	14,678.10	18,632.31	21,973.43	18,375.56
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>7,028.79</i>	<i>10,334.11</i>	<i>13,821.80</i>	<i>16,479.61</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7,039.71</i>	<i>7,708.40</i>	<i>7,818.48</i>	<i>1,269.55</i>
All other	609.60	589.80	333.20	626.40
RECAPITULATION.				
Revenue and offsets to outlays	\$229,626.38	\$297,888.91	\$242,959.21	\$285,733.35
Premiums	—	30,000.00	—	12,500.00
Municipal indebtedness	—	332.56	16,043.09	731.77
Transfers and refunds	1,490.28	18,632.31	21,973.43	18,375.56
Agency, trust, and investment	14,678.10	—	—	—
Total receipts	\$245,794.76	\$346,853.78	\$280,975.73	\$317,340.68
Balance on hand, including funds	61,827.49	65,319.18	66,817.79	92,696.51
GRAND TOTAL	\$307,622.25	\$412,172.96	\$347,793.52	\$410,037.19

Graded According to Population of 1950 — Continued.

PAYMENTS.	Northfield POPULATION 2,230	Mattapoisett POPULATION 2,220	Hatfield POPULATION 2,178	Stockbridge POPULATION 2,178
Maintenance	\$211,874.72	\$227,364.64	\$172,227.19	\$214,406.75
Departmental	210,395.33	213,378.98	166,238.56	207,125.02
General government	10,656.50	11,811.68	14,296.65	13,667.50
Protection of persons and property	4,346.37	11,128.08	5,103.82	18,425.96
Health and sanitation	3,727.88	13,355.64	2,518.33	8,595.07
Highways	40,286.09	23,648.31	33,963.21	35,385.22
Charities	70,239.65	73,492.10	27,951.57	38,391.01
Veterans' services	2,185.18	1,592.79	376.00	2,593.52
Schools	67,321.70	64,318.45	75,598.37	77,437.72
Libraries	6,475.45	2,634.95	2,338.38	4,000.00
Recreation	641.90	2,921.73	302.74	2,745.09
Pensions	445.44	325.00	534.15	841.12
Unclassified	4,069.17	8,150.25	3,255.34	5,042.81
Public service enterprises	—	13,885.66	5,193.77	574.35
Electric light	—	—	—	—
Water	—	13,285.13	5,193.77	574.35
All other	—	600.53	—	—
Cemeteries	1,475.49	100.00	794.86	6,707.38
Administration of trust funds	3.90	—	—	—
Interest	135.00	735.75	—	601.81
Loans, general purposes	135.00	667.50	—	601.81
Loans, public service enterprises	—	68.25	—	—
Loans, cemeteries	—	—	—	—
Outlays	10,029.87	58,109.60	35,293.20	59,637.05
Departmental	9,432.37	47,245.04	34,840.03	55,058.84
General government	332.33	185.00	2,844.65	554.00
Protection of persons and property	—	7,495.31	581.35	1,308.56
Health and sanitation	—	—	—	180.00
Highways	7,838.03	32,724.58	30,406.53	50,230.14
Charities	—	—	—	—
Schools	1,262.01	588.29	1,007.50	1,936.14
Libraries	—	—	—	—
Recreation	—	6,251.86	—	850.00
Unclassified	—	—	—	—
Public service enterprises	—	10,864.56	453.17	3,978.99
Electric light	—	—	—	—
Water	—	10,364.56	453.17	3,978.99
All other	—	500.00	—	—
Cemeteries	597.50	—	—	599.22
Municipal indebtedness	4,500.00	40,550.00	—	5,000.00
From sinking funds	—	—	—	—
From revenue and other sources	4,500.00	10,550.00	—	5,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	30,000.00	—	—
Warrants or orders, previous years	—	—	—	—
Transfers	938.91	—	15,008.62	302.21
To sinking funds from revenue	—	—	—	—
All other	938.91	—	15,008.62	302.21
Refunds	551.37	332.56	1,034.47	429.56
Agency, trust, and investment	14,875.25	18,932.54	36,975.56	18,452.56
Taxes and licenses for State	—	—	—	—
Taxes for county	7,028.79	10,334.11	13,821.80	16,479.61
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	7,226.66	8,008.63	22,832.56	1,346.55
All other	619.80	589.80	321.20	626.40
RECAPITULATION.				
Maintenance and interest	\$212,009.72	\$228,100.39	\$172,227.19	\$215,008.56
Permanent debt (except from sinking funds)	4,500.00	10,550.00	—	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,029.87	58,109.60	35,293.20	59,637.05
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	30,000.00	—	—
Transfers (except to sinking funds) and refunds	1,490.28	332.56	16,043.09	731.77
Agency, trust, and investment	14,875.25	18,932.54	36,975.56	18,452.56
Total payments	\$242,905.12	\$346,025.09	\$260,539.04	\$298,829.94
Balance on hand, including funds	64,717.13	66,147.87	87,254.48	111,207.25
GRAND TOTAL	\$307,622.25	\$412,172.96	\$347,793.52	\$410,037.19

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sterling POPULATION 2,165	Freetown POPULATION 2,100	Plainville POPULATION 2,085	Lakeville POPULATION 2,069
REVENUE.	\$330,109.83	\$203,604.42	\$167,218.57	\$179,770.27
General	194,694.40	166,350.65	136,559.34	147,866.48
<i>Taxes</i>	131,872.83	103,420.67	108,407.66	98,544.85
Property and poll	99,001.01	75,163.77	75,243.78	72,418.34
Corporation and income	32,871.82	28,256.90	33,164.18	26,126.51
<i>Licenses and permits</i>	5,177.50	2,510.84	4,449.50	3,943.95
<i>Fines and forfeits</i>	40.00	25.00	265.00	160.60
<i>Grants and gifts</i>	57,604.07	60,394.14	23,436.88	45,217.08
For expenses	57,604.07	60,394.14	23,436.88	45,217.08
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	135,415.43	37,253.77	30,659.23	31,903.79
<i>Special assessments</i>	—	—	—	28.25
To meet expenses	—	—	—	28.25
To meet outlays	—	—	—	—
<i>Privileges</i>	14,968.28	6,802.06	11,290.78	7,697.31
<i>Departmental</i>	34,323.74	29,484.69	14,519.23	23,787.66
General government	179.72	245.40	220.70	—
Protection of persons and property	133.82	232.92	61.35	27.62
Health and sanitation	157.60	113.00	—	175.71
Highways	9,269.71	3,789.17	2,798.92	—
Charities	20,845.32	23,649.24	10,444.03	22,534.41
Veterans' services	622.25	680.79	196.45	700.96
Schools	—	740.32	337.38	320.85
Libraries	29.59	22.20	3.75	5.00
Recreation	2,703.08	—	—	—
Unclassified	382.65	11.65	456.65	23.11
<i>Public service enterprises</i>	82,578.92	—	4,701.12	—
Electric light	74,416.18	—	—	—
Water	8,162.74	—	4,701.12	—
All other	—	—	—	—
<i>Cemeteries</i>	1,656.55	658.28	—	146.26
<i>Interest</i>	1,887.94	308.74	148.10	244.31
On sinking funds	—	—	—	—
On trust and investment funds	1,664.03	108.48	14.54	41.08
All other	223.91	200.26	135.56	203.23
NON-REVENUE.	\$98,209.45	\$190,095.44	\$35,045.23	\$149,623.09
Offsets to outlays	6,570.51	11,329.20	200.00	8,999.34
<i>Departmental</i>	6,570.51	11,329.20	200.00	8,999.34
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	65,400.00	161,451.25	20,000.00	131,861.16
<i>Loans, general purposes</i>	—	150,000.00	—	130,000.00
<i>Loans, public service enterprises</i>	44,000.00	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	21,400.00	10,000.00	20,000.00	1,861.16
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	1,451.25	—	—
Transfers	7,113.19	5,632.70	10,014.54	25.00
<i>From sinking funds</i>	—	—	—	—
All other	7,113.19	5,632.70	10,014.54	25.00
Refunds	2,684.28	939.41	281.57	852.46
Agency, trust, and investment	16,441.47	10,742.88	4,549.12	7,885.13
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	5,423.34	4,138.22	2,821.51	4,554.01
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	10,301.53	5,389.26	977.41	2,349.52
All other	716.60	1,215.40	750.20	981.60
RECAPITULATION.				
Revenue and offsets to outlays	\$336,680.34	\$214,933.62	\$167,418.57	\$188,769.61
Premiums	—	1,451.25	—	—
Municipal indebtedness	65,400.00	160,000.00	20,000.00	131,861.16
Transfers and refunds	9,797.47	6,572.11	10,296.11	877.46
Agency, trust, and investment	16,441.47	10,742.88	4,549.12	7,885.13
Total receipts	\$428,319.28	\$393,699.86	\$202,263.80	\$329,393.36
Balance on hand, including funds	51,900.47	36,128.92	16,675.66	71,362.50
GRAND TOTAL	\$480,219.75	\$429,828.78	\$218,939.46	\$400,755.86

Graded According to Population of 1950 — Continued.

PAYMENTS.	Sterling POPULATION 2,165	Freetown POPULATION 2,100	Plainville POPULATION 2,086	Lakeville POPULATION 2,069
Maintenance	\$280,122.10	\$179,338.90	\$134,334.11	\$155,570.38
<i>Departmental</i>	<i>203,387.13</i>	<i>178,656.10</i>	<i>128,534.11</i>	<i>155,239.67</i>
General government	10,618.56	6,408.36	6,882.02	6,937.64
Protection of persons and property	13,209.25	5,569.35	7,558.54	7,673.10
Health and sanitation	6,524.82	5,063.71	4,157.40	4,248.70
Highways	41,939.22	26,023.29	27,059.80	18,521.60
Charities	56,923.56	75,289.70	28,419.94	62,830.07
Veterans' services	2,568.20	1,165.22	174.00	1,195.04
Schools	62,816.55	54,460.74	49,613.35	51,118.62
Libraries	2,133.96	522.00	597.66	1,099.00
Recreation	2,627.83	414.08	1,093.49	191.97
Pensions	659.80	811.83	309.84	—
Unclassified	3,365.38	2,927.82	2,668.07	1,423.93
<i>Public service enterprises</i>	<i>73,269.97</i>	<i>—</i>	<i>5,800.00</i>	<i>—</i>
Electric light	67,973.31	—	—	—
Water	5,296.66	—	5,800.00	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,465.00</i>	<i>682.80</i>	<i>—</i>	<i>330.71</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,455.87	90.84	125.00	3.50
<i>Loans, general purposes</i>	<i>367.73</i>	<i>90.84</i>	<i>125.00</i>	<i>3.50</i>
<i>Loans, public service enterprises</i>	<i>1,088.14</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	68,773.16	63,791.07	16,577.59	82,397.21
<i>Departmental</i>	<i>17,533.20</i>	<i>63,791.07</i>	<i>5,405.24</i>	<i>82,397.21</i>
General government	4,829.60	180.00	—	—
Protection of persons and property	995.20	1,198.94	1,199.06	—
Health and sanitation	—	—	3,560.68	—
Highways	9,415.96	17,607.13	—	11,996.15
Charities	—	—	—	—
Schools	2,136.59	44,825.00	645.50	70,401.06
Libraries	—	—	—	—
Recreation	155.85	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>51,239.96</i>	<i>—</i>	<i>11,172.35</i>	<i>—</i>
Electric light	9,455.81	—	—	—
Water	41,784.15	—	11,172.35	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	27,000.00	10,000.00	22,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>22,000.00</i>	<i>10,000.00</i>	<i>20,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	7,113.19	5,632.70	10,014.54	25.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>7,113.19</i>	<i>5,632.70</i>	<i>10,014.54</i>	<i>25.00</i>
Refunds	2,684.28	939.41	281.57	852.46
Agency, trust, and investment	21,493.93	15,808.62	14,545.52	10,224.37
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>5,423.34</i>	<i>4,138.22</i>	<i>2,821.51</i>	<i>4,554.01</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>15,353.99</i>	<i>10,450.50</i>	<i>10,977.41</i>	<i>4,688.76</i>
<i>All other</i>	<i>716.60</i>	<i>1,219.90</i>	<i>746.60</i>	<i>981.60</i>

RECAPITULATION.

Maintenance and interest	\$281,577.97	\$179,429.74	\$134,459.11	\$155,573.88
Permanent debt (except from sinking funds)	5,000.00	—	2,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	68,773.16	63,791.07	16,577.59	82,397.21
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	22,000.00	10,000.00	20,000.00	—
Transfers (except to sinking funds) and refunds	9,797.47	6,572.11	10,296.11	877.46
Agency, trust, and investment	21,493.93	15,808.62	14,545.52	10,224.37
Total payments	\$408,642.53	\$275,601.54	\$197,878.33	\$249,072.92
Balance on hand, including funds	71,577.22	154,227.24	21,061.13	151,682.94
GRAND TOTAL	\$480,219.75	\$429,828.78	\$218,939.46	\$400,755.86

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Williamsburg POPULATION 2,055	Tyngsborough POPULATION 2,030	Newbury POPULATION 1,985	Lanesborough POPULATION 1,962
REVENUE.	\$204,701.01	\$228,424.66	\$219,808.54	\$183,465.84
General	154,444.81	190,408.99	175,616.52	150,776.52
<i>Taxes</i>	113,698.54	124,737.89	130,566.87	108,664.55
Property and poll	80,176.57	101,187.39	102,012.67	79,986.20
Corporation and income	33,521.97	23,550.50	28,554.20	28,678.35
<i>Licenses and permits</i>	3,613.00	4,247.50	1,491.60	4,903.64
<i>Fines and forfeits</i>	35.65	104.24	130.00	45.00
<i>Grants and gifts</i>	37,097.62	60,661.24	43,428.05	36,628.49
For expenses	37,097.62	60,661.24	43,428.05	36,628.49
For outlays	—	—	—	—
All other	—	658.12	—	534.84
Commercial	50,256.20	38,015.67	44,192.02	32,689.32
<i>Special assessments</i>	—	—	119.95	—
To meet expenses	—	—	119.95	—
To meet outlays	—	—	—	—
<i>Privileges</i>	6,511.60	8,520.10	10,474.89	8,142.64
<i>Departmental</i>	35,253.97	27,874.76	32,168.06	23,997.51
General government	29.25	281.50	45.90	119.40
Protection of persons and property	48.85	203.44	88.59	56.95
Health and sanitation	—	234.00	—	—
Highways	5,214.10	2,902.31	1,604.80	4,792.25
Charities	21,412.05	23,812.93	28,633.45	18,257.61
Veterans' services	348.60	—	1,753.95	708.50
Schools	8,070.40	373.58	—	—
Libraries	4.99	67.00	41.37	9.85
Recreation	25.00	—	—	—
Unclassified	100.73	—	—	52.95
<i>Public service enterprises</i>	5,189.08	—	—	—
Electric light	—	—	—	—
Water	5,189.08	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	530.94	—	—
<i>Interest</i>	3,301.55	1,089.87	1,429.12	549.17
On sinking funds	—	—	—	—
On trust and investment funds	2,375.92	959.49	29.00	195.02
All other	925.63	130.38	1,400.12	354.15
NON-REVENUE.	\$21,109.48	\$66,998.08	\$26,468.54	\$373,881.89
Offsets to outlays	5,000.00	1,993.86	10,828.12	13,496.21
<i>Departmental</i>	5,000.00	1,993.86	10,828.12	13,496.21
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	55,000.00	—	252,847.50
<i>Loans, general purposes</i>	—	—	—	250,000.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	55,000.00	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	2,847.50
Transfers	2,375.92	865.20	—	49,208.82
<i>From sinking funds</i>	—	—	—	—
All other	2,375.92	865.20	—	49,208.82
Refunds	665.42	647.63	1,693.76	647.79
Agency, trust, and investment	13,068.14	8,491.39	13,946.66	57,681.57
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	6,763.86	3,322.23	6,315.96	5,192.21
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	5,638.88	4,561.56	3,099.30	51,594.77
All other	665.40	607.60	4,531.40	894.59
RECAPITULATION.				
Revenue and offsets to outlays	\$209,701.01	\$230,418.52	\$230,636.66	\$196,962.05
Premiums	—	—	—	2,847.50
Municipal indebtedness	—	55,000.00	—	250,000.00
Transfers and refunds	3,041.34	1,512.83	1,693.76	49,856.61
Agency, trust, and investment	13,068.14	8,491.39	13,946.66	57,681.57
Total receipts	\$225,810.49	\$295,422.74	\$246,277.08	\$557,347.73
Balance on hand, including funds	41,224.33	33,721.57	96,319.27	46,157.05
GRAND TOTAL	\$267,034.82	\$329,144.31	\$342,596.35	\$603,504.78

Graded According to Population of 1950 — Continued.

PAYMENTS.	Williamsburg POPULATION 2,055	Tyngsborough POPULATION 2,030	Newbury POPULATION 1,985	Lanesborough POPULATION 1,962
Maintenance	\$165,228.43	\$196,488.81	\$194,046.36	\$146,096.79
<i>Departmental</i>	<i>161,791.66</i>	<i>194,971.87</i>	<i>193,797.31</i>	<i>145,748.73</i>
General government	5,978.89	9,804.86	10,610.84	13,293.66
Protection of persons and property	5,148.46	13,400.70	12,209.08	2,487.09
Health and sanitation	4,029.27	4,738.33	5,027.40	2,045.92
Highways	30,276.77	30,807.57	37,301.24	26,558.17
Charities	54,858.54	72,575.24	69,268.40	44,317.86
Veterans' services	149.82	1,233.99	2,930.70	1,676.10
Schools	58,733.95	57,199.73	50,249.30	53,252.11
Libraries	243.48	1,601.83	1,706.82	595.95
Recreation	693.08	458.06	506.94	455.96
Pensions	489.55	1,741.95	758.00	159.60
Unclassified	1,189.85	1,409.61	3,228.59	906.31
<i>Public service enterprises</i>	<i>3,299.27</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	3,299.27	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>137.50</i>	<i>1,516.94</i>	<i>249.05</i>	<i>348.06</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	386.88	368.48	—	2,515.63
<i>Loans, general purposes</i>	<i>197.50</i>	<i>368.48</i>	<i>—</i>	<i>2,515.63</i>
<i>Loans, public service enterprises</i>	<i>189.38</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,994.68	20,100.13	24,935.17	162,263.36
<i>Departmental</i>	<i>8,139.94</i>	<i>20,100.13</i>	<i>24,935.17</i>	<i>162,263.36</i>
General government	488.81	330.90	307.38	—
Protection of persons and property	1,767.00	5,904.44	—	—
Health and sanitation	—	—	—	—
Highways	5,404.17	7,556.94	23,599.96	15,496.12
Charities	—	—	—	—
Schools	479.96	5,244.08	1,027.83	146,267.96
Libraries	—	1,063.77	—	—
Recreation	—	—	—	499.28
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,854.74</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	2,854.74	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,500.00	56,000.00	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,500.00</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,000.00</i>	<i>55,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,375.92	865.20	—	49,208.82
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,375.92</i>	<i>865.20</i>	<i>—</i>	<i>49,208.82</i>
Refunds	665.42	647.63	1,693.76	647.79
Agency, trust, and investment	14,004.34	8,585.68	9,845.74	10,839.28
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>6,763.86</i>	<i>3,322.23</i>	<i>6,315.96</i>	<i>5,192.21</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,575.08</i>	<i>4,655.85</i>	<i>3,187.38</i>	<i>4,858.86</i>
<i>All other</i>	<i>665.40</i>	<i>607.60</i>	<i>342.40</i>	<i>788.21</i>
RECAPITULATION.				
Maintenance and interest	\$165,615.31	\$196,857.29	\$194,046.36	\$148,612.42
Permanent debt (except from sinking funds)	1,500.00	1,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,994.68	20,100.13	24,935.17	162,263.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,000.00	55,000.00	—	—
Transfers (except to sinking funds) and refunds	3,041.34	1,512.83	1,693.76	49,856.61
Agency, trust, and investment	14,004.34	8,585.68	9,845.74	10,839.28
Total payments	\$196,155.67	\$283,055.93	\$230,521.03	\$371,571.67
Balance on hand, including funds	70,879.15	46,088.38	112,075.32	231,933.11
GRAND TOTAL	\$267,034.82	\$329,144.31	\$342,596.35	\$603,504.78

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sheffield POPULATION 1,940	Cheshire POPULATION 1,919	Tisbury POPULATION 1,886	Granby POPULATION 1,802
REVENUE.	\$195,033.81	\$158,245.11	\$346,559.65	\$112,900.55
General	152,612.10	129,169.97	264,142.87	92,414.58
<i>Taxes</i>	95,748.32	91,016.08	237,582.25	67,780.95
Property and poll	62,501.38	62,559.62	176,723.71	48,516.21
Corporation and income	33,246.94	28,456.46	60,858.54	19,264.74
<i>Licenses and permits</i>	2,212.00	1,785.84	476.50	2,784.00
<i>Fines and forfeits</i>	125.00	560.00	60.00	30.00
<i>Grants and gifts</i>	54,526.78	35,808.05	25,901.53	21,795.63
For expenses	54,526.78	35,808.05	25,901.53	21,795.63
For outlays	—	—	—	—
<i>All other</i>	—	—	122.59	24.00
Commercial	42,421.71	29,075.14	82,416.78	20,485.97
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	17,898.60	6,661.66	10,014.76	8,379.26
<i>Departmental</i>	23,872.41	20,462.73	46,500.24	11,255.92
General government	8.63	87.00	144.93	7.00
Protection of persons and property	45.32	63.95	691.91	19.90
Health and sanitation	148.50	—	—	176.00
Highways	4,216.70	4,724.51	6,754.88	3,929.96
Charities	16,622.65	15,311.82	30,761.29	5,374.47
Veterans' services	2,617.58	115.25	—	497.40
Schools	50.00	—	7,661.00	778.30
Libraries	163.03	—	180.43	30.00
Recreation	—	—	250.00	—
Unclassified	—	160.20	55.80	442.89
<i>Public service enterprises</i>	—	—	23,345.22	—
Electric light	—	—	—	—
Water	—	—	23,345.22	—
All other	—	—	—	—
<i>Cemeteries</i>	3.60	1,637.50	1,513.00	596.95
<i>Interest</i>	647.10	313.25	1,043.56	253.84
On sinking funds	—	—	—	—
On trust and investment funds	459.11	126.38	317.71	190.51
All other	187.99	186.87	725.85	63.33
NON-REVENUE.	\$39,340.04	\$25,869.70	\$70,721.03	\$29,293.20
Offsets to outlays	20,990.45	14,509.74	—	6,124.95
<i>Departmental</i>	20,990.45	14,509.74	—	6,124.95
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	30,000.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	30,000.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	4,227.25	1,358.00	359.96	5,669.86
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	4,227.25	1,358.00	359.96	5,669.86
Refunds	676.47	253.63	1,449.97	1,051.36
Agency, trust, and investment	13,445.87	9,748.33	38,911.10	16,447.03
<i>Taxes and licenses for State</i>	—	—	10.00	—
<i>Taxes for county</i>	6,095.20	4,514.96	28,518.08	4,705.29
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	6,654.67	4,680.57	9,971.42	11,177.54
<i>All other</i>	696.00	552.80	411.60	564.20
RECAPITULATION.				
Revenue and offsets to outlays	\$216,024.26	\$172,754.85	\$346,559.65	\$119,025.50
Premiums	—	—	—	—
Municipal indebtedness	—	—	30,000.00	—
Transfers and refunds	4,903.72	1,611.63	1,809.93	6,721.22
Agency, trust, and investment	13,445.87	9,748.33	38,911.10	16,447.03
Total receipts	\$234,373.85	\$184,114.81	\$417,280.68	\$142,193.75
Balance on hand, including funds	45,222.00	30,491.35	96,235.72	38,805.38
GRAND TOTAL	\$279,595.85	\$214,606.16	\$513,516.40	\$180,999.13

Graded According to Population of 1950 — Continued.

PAYMENTS.	Sheffield POPULATION 1,940	Cheshire POPULATION 1,919	Tisbury POPULATION 1,886	Granby POPULATION 1,862
Maintenance	\$172,925.22	\$143,575.17	\$265,145.75	\$102,914.10
<i>Departmental</i>	<i>172,753.19</i>	<i>141,051.01</i>	<i>235,450.51</i>	<i>102,072.15</i>
General government	7,572.33	7,384.79	15,684.44	7,525.40
Protection of persons and property	4,874.80	2,741.42	19,642.55	2,153.03
Health and sanitation	2,781.34	1,799.78	17,462.05	1,631.63
Highways	35,288.01	28,820.17	27,921.63	21,656.60
Charities	51,327.72	41,211.69	76,379.99	17,636.38
Veterans' services	3,270.84	1,975.62	1,404.73	1,181.27
Schools	59,558.05	53,407.50	68,247.07	46,921.04
Libraries	4,604.25	754.89	2,868.64	1,405.89
Recreation	588.72	459.15	2,778.69	116.46
Pensions	166.76	14.32	450.00	243.25
Unclassified	2,720.37	2,481.68	2,610.72	1,601.20
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>24,610.33</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	24,610.33	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>172.03</i>	<i>2,524.16</i>	<i>5,084.91</i>	<i>841.95</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	—	150.00	585.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>150.00</i>	<i>585.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	23,499.36	25,460.50	41,670.14	16,318.00
<i>Departmental</i>	<i>23,499.36</i>	<i>24,795.74</i>	<i>38,676.63</i>	<i>16,318.00</i>
General government	16.09	—	—	125.00
Protection of persons and property	—	—	14,000.00	—
Health and sanitation	—	—	—	—
Highways	22,401.95	24,077.49	22,755.35	7,320.69
Charities	—	—	—	—
Schools	1,081.32	718.25	1,878.78	8,314.91
Libraries	—	—	—	—
Recreation	—	—	42.50	326.00
Unclassified	—	—	—	231.40
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,993.51</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	2,993.51	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>664.76</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	32,000.00	10,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>30,000.00</i>	<i>7,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,227.25	1,358.00	359.96	5,669.86
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,227.25</i>	<i>1,358.00</i>	<i>359.96</i>	<i>5,669.86</i>
Refunds	676.47	253.63	1,449.97	1,051.36
Agency, trust, and investment	17,072.41	9,845.04	38,939.86	11,228.68
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
<i>Taxes for county</i>	<i>6,095.20</i>	<i>4,514.96</i>	<i>28,518.08</i>	<i>4,705.29</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,281.21</i>	<i>4,777.28</i>	<i>10,000.18</i>	<i>5,959.19</i>
<i>All other</i>	<i>696.00</i>	<i>552.80</i>	<i>411.60</i>	<i>564.20</i>
RECAPITULATION.				
Maintenance and interest	\$172,925.22	\$143,575.17	\$265,295.75	\$103,499.10
Permanent debt (except from sinking funds)	—	—	2,000.00	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	23,499.36	25,460.50	41,670.14	16,318.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	30,000.00	7,000.00
Transfers (except to sinking funds) and refunds	4,903.72	1,611.63	1,809.93	6,721.22
Agency, trust, and investment	17,072.41	9,845.04	38,939.86	11,228.68
Total payments	\$218,400.71	\$180,492.34	\$379,715.68	\$147,767.00
<i>Balance on hand, including funds</i>	<i>61,195.14</i>	<i>34,113.82</i>	<i>133,800.72</i>	<i>33,232.13</i>
GRAND TOTAL	\$279,595.85	\$214,606.16	\$513,516.40	\$180,999.13

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Essex POPULATION 1,795	Rowley POPULATION 1,759	Shelburne POPULATION 1,745	Orleans POPULATION 1,740
REVENUE.	\$169,158.66	\$218,130.98	\$289,998.62	\$273,931.50
General	135,382.12	143,637.95	211,527.75	207,975.46
<i>Taxes</i>	102,931.30	112,754.68	156,590.83	182,026.59
Property and poll	78,349.35	83,638.16	106,928.57	129,982.16
Corporation and income	24,581.95	29,116.52	49,662.26	52,944.43
<i>Licenses and permits</i>	4,502.20	2,565.21	1,894.80	2,534.00
<i>Fines and forfeits</i>	33.20	283.00	13.50	5.00
<i>Grants and gifts</i>	27,915.42	28,005.10	53,029.12	22,509.87
For expenses	27,915.42	28,005.10	53,029.12	22,509.87
For outlays	—	—	—	—
<i>All other</i>	—	29.96	—	—
Commercial	33,776.54	74,493.03	78,470.87	65,956.04
<i>Special assessments</i>	—	535.45	—	718.50
To meet expenses	—	535.45	—	718.50
To meet outlays	—	—	—	—
<i>Privileges</i>	7,558.55	6,375.55	10,979.66	13,069.35
<i>Departmental</i>	17,058.37	24,274.93	67,358.41	50,391.40
General government	541.89	251.10	42.40	311.68
Protection of persons and property	46.04	54.28	47.00	561.50
Health and sanitation	—	—	—	918.75
Highways	2,974.75	3,863.28	4,043.65	1,432.46
Charities	12,554.36	19,112.81	24,426.73	19,680.46
Veterans' services	722.86	626.60	371.12	764.84
Schools	—	344.63	37,254.11	25,726.41
Libraries	86.49	22.23	—	95.33
Recreation	—	—	—	250.00
Unclassified	131.98	—	1,173.40	649.97
<i>Public service enterprises</i>	5,706.78	41,230.63	—	70.00
Electric light	—	37,956.49	—	—
Water	3,697.16	3,274.14	—	—
All other	2,009.62	—	—	70.00
<i>Cemeteries</i>	2,151.50	834.63	—	118.65
<i>Interest</i>	1,301.34	1,241.84	132.80	1,588.14
On sinking funds	—	—	—	—
On trust and investment funds	998.66	306.52	114.03	1,157.49
All other	302.68	935.32	18.77	430.65
NON-REVENUE.	\$268,054.17	\$61,005.02	\$33,577.76	\$44,728.83
Offsets to outlays	12,724.56	12,270.65	500.00	4,500.00
<i>Departmental</i>	9,033.08	4,500.00	500.00	4,500.00
<i>Public service enterprises</i>	3,691.48	7,770.65	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	203,490.00	25,800.00	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	150,000.00	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	50,625.00	25,800.00	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	2,865.00	—	—	—
Transfers	20,000.00	11,266.30	10,171.52	700.28
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	20,000.00	11,266.30	10,171.52	700.28
Refunds	1,073.34	355.03	659.70	3,441.75
Agency, trust, and investment	30,766.27	11,313.04	22,246.54	36,086.80
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	4,438.24	4,438.24	12,243.71	26,520.19
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	25,868.83	6,133.00	9,612.03	9,156.61
<i>All other</i>	459.20	741.80	390.80	410.00
RECAPITULATION.				
Revenue and offsets to outlays	\$181,883.22	\$230,401.63	\$290,498.62	\$278,431.50
Premiums	2,865.00	—	—	—
Municipal indebtedness	200,625.00	25,800.00	—	—
Transfers and refunds	21,073.34	11,621.33	10,831.22	4,142.03
Agency, trust, and investment	30,766.27	11,313.04	22,246.54	36,086.80
Total receipts	\$437,212.83	\$279,136.00	\$323,576.38	\$318,660.33
Balance on hand, including funds	227,262.63	143,189.53	79,108.18	78,010.97
GRAND TOTAL	\$664,475.46	\$422,325.53	\$402,684.56	\$396,671.30

Graded According to Population of 1950 — Continued.

PAYMENTS.	Essex POPULATION 1,795	Rowley POPULATION 1,759	Shelburne POPULATION 1,745	Orleans POPULATION 1,740
Maintenance	\$150,228.92	\$192,726.74	\$242,233.19	\$210,796.38
<i>Departmental</i>	143,171.93	153,658.45	242,184.14	209,269.25
General government	12,981.13	9,972.75	7,880.94	13,373.95
Protection of persons and property	9,373.97	8,055.46	3,470.08	22,237.80
Health and sanitation	3,587.52	2,272.05	6,009.14	6,307.06
Highways	22,607.42	24,218.18	43,801.14	16,997.16
Charities	39,553.13	48,565.26	55,101.86	42,104.79
Veterans' services	2,686.31	1,503.40	1,084.84	1,375.59
Schools	47,777.06	53,064.53	117,057.15	95,454.40
Libraries	928.63	1,334.54	2,094.62	1,412.88
Recreation	680.60	997.25	2,353.77	4,603.86
Pensions	713.00	685.00	508.04	343.00
Unclassified	2,283.16	2,990.03	2,822.56	5,058.76
<i>Public service enterprises</i>	3,556.99	37,729.27	—	1,037.98
Electric light	—	34,501.74	—	—
Water	2,097.93	3,227.53	—	—
All other	1,459.06	—	—	1,037.98
<i>Cemeteries</i>	3,500.00	1,339.02	49.05	489.15
<i>Administration of trust funds</i>	—	—	—	—
Interest	4,893.75	6,034.66	62.50	1,237.00
<i>Loans, general purposes</i>	—	522.16	62.50	1,237.00
<i>Loans, public service enterprises</i>	4,893.75	5,512.50	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	299,803.54	112,787.47	8,994.67	43,751.49
<i>Departmental</i>	15,765.83	12,131.84	8,994.67	40,805.30
General government	131.75	252.03	—	1,159.35
Protection of persons and property	303.20	881.93	—	4,508.53
Health and sanitation	—	378.15	543.81	3,146.37
Highways	14,736.34	649.45	7,169.71	22,632.12
Charities	—	—	—	—
Schools	—	9,970.28	1,281.15	6,158.93
Libraries	—	—	—	—
Recreation	594.54	—	—	3,200.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	283,973.64	99,656.54	—	2,946.19
Electric light	—	2,771.02	—	—
Water	283,973.64	96,885.52	—	—
All other	—	—	—	2,946.19
<i>Cemeteries</i>	64.07	999.09	—	—
Municipal indebtedness	50,625.00	28,000.00	1,000.00	8,100.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	3,000.00	1,000.00	8,100.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	50,625.00	25,000.00	—	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	20,000.00	11,266.30	10,171.52	700.28
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	20,000.00	11,266.30	10,171.52	700.28
Refunds	1,073.34	355.03	659.70	3,441.75
Agency, trust, and investment	10,934.42	11,413.37	32,246.54	36,566.84
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	4,438.24	4,438.24	12,243.71	26,520.19
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	6,063.38	6,230.33	19,612.03	9,636.65
<i>All other</i>	432.80	744.80	390.80	410.00

RECAPITULATION.

Maintenance and interest	\$155,122.67	\$198,761.40	\$242,295.69	\$212,033.38
Permanent debt (except from sinking funds)	—	3,000.00	1,000.00	8,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	299,803.54	112,787.47	8,994.67	43,751.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,625.00	25,000.00	—	—
Transfers (except to sinking funds) and refunds	21,073.34	11,621.33	10,831.22	4,142.03
Agency, trust, and investment	10,934.42	11,413.37	32,246.54	36,566.84
Total payments	\$537,558.97	\$362,583.57	\$295,368.12	\$304,593.74
Balance on hand, including funds	126,916.49	59,741.96	107,316.44	92,077.56
GRAND TOTAL	\$664,475.46	\$422,325.53	\$402,684.56	\$396,671.30

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Dover POPULATION 1,711	Stow POPULATION 1,697	Millville POPULATION 1,689	Boylston POPULATION 1,688
REVENUE.	\$203,406.92	\$144,389.64	\$114,887.38	\$186,513.22
General	181,001.45	118,600.29	94,588.06	111,637.87
Taxes	175,745.85	87,761.19	65,579.86	88,865.99
Property and poll	113,668.36	62,640.10	45,801.13	68,971.83
Corporation and income	62,077.49	25,121.09	19,778.73	19,894.16
Licenses and permits	119.00	201.50	2,249.00	28.00
Fines and forfeits	—	45.00	—	15.00
Grants and gifts	5,091.65	30,592.60	26,759.20	22,728.88
For expenses	5,091.65	30,592.60	26,759.20	22,728.88
For outlays	—	—	—	—
All other	44.95	—	—	—
Commercial	22,405.47	25,789.35	20,299.32	74,875.35
Special assessments	—	120.75	—	—
To meet expenses	—	120.75	—	—
To meet outlays	—	—	—	—
Privileges	13,498.98	5,948.92	5,474.94	5,653.60
Departmental	7,890.74	16,068.31	14,764.94	18,882.63
General government	47.90	96.00	60.00	769.80
Protection of persons and property	22.70	30.70	245.75	184.60
Health and sanitation	—	380.00	—	249.75
Highways	2,961.18	5,236.63	399.68	5,588.66
Charities	2,952.56	9,582.60	12,321.84	10,615.14
Veterans' services	757.50	44.00	1,577.67	661.25
Schools	931.30	691.04	160.00	750.00
Libraries	211.10	—	—	50.00
Recreation	—	—	—	—
Unclassified	6.50	7.34	—	13.73
Public service enterprises	20.00	—	—	49,205.21
Electric light	—	—	—	49,205.21
Water	20.00	—	—	—
All other	—	—	—	—
Cemeteries	494.00	917.00	—	469.39
Interest	501.75	2,734.37	59.44	664.32
On sinking funds	—	—	—	—
On trust and investment funds	295.52	2,385.33	—	376.30
All other	206.23	349.04	59.44	288.02
NON-REVENUE.	\$23,604.12	\$161,368.51	\$3,212.61	\$44,978.74
Offsets to outlays	—	9,905.00	—	7,500.00
Departmental	—	9,905.00	—	7,500.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	59,746.74	—	27,500.00
Loans, general purposes	—	59,000.00	—	17,500.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	—	—	10,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	746.74	—	—
Transfers	954.33	40,891.08	—	779.91
From sinking funds	—	—	—	—
All other	954.33	40,891.08	—	779.91
Refunds	1,759.32	101.80	37.80	564.32
Agency, trust, and investment	20,890.47	50,723.89	3,174.81	8,634.51
Taxes and licenses for State	—	—	—	—
Taxes for county	9,169.91	3,177.79	2,324.29	2,479.24
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	10,780.36	46,966.30	575.52	5,665.87
All other	940.20	579.80	275.00	489.40
RECAPITULATION.				
Revenue and offsets to outlays	\$203,406.92	\$154,294.64	\$114,887.38	\$194,013.22
Premiums	—	746.74	—	—
Municipal indebtedness	—	59,000.00	—	27,500.00
Transfers and refunds	2,713.65	40,992.88	37.80	1,344.23
Agency, trust, and investment	20,890.47	50,723.89	3,174.81	8,634.51
Total receipts	\$227,011.04	\$305,758.15	\$118,099.99	\$231,491.96
Balance on hand, including funds	60,374.48	49,497.42	27,587.59	28,884.06
GRAND TOTAL	\$287,385.52	\$355,255.57	\$145,687.58	\$260,376.02

Graded According to Population of 1950 — Continued.

PAYMENTS.	Dover POPULATION 1,711	Stow POPULATION 1,697	Millville POPULATION 1,689	Boylston POPULATION 1,685
Maintenance	\$161,904.46	\$122,510.93	\$103,176.27	\$168,225.18
<i>Departmental</i>	<i>159,479.66</i>	<i>120,814.93</i>	<i>103,176.27</i>	<i>124,603.50</i>
General government	15,733.70	6,200.07	5,642.86	9,274.72
Protection of persons and property	8,991.72	4,618.11	3,167.81	5,205.73
Health and sanitation	6,402.01	3,188.82	4,783.29	3,769.39
Highways	22,806.16	23,743.20	11,364.67	25,687.15
Charities	9,751.68	30,519.00	37,913.25	23,806.64
Veterans' services	2,126.00	399.30	1,906.70	1,717.23
Schools	83,185.21	47,054.06	37,366.65	47,079.60
Libraries	1,949.07	1,143.64	—	2,421.39
Recreation	4,180.00	301.47	167.31	350.38
Pensions	404.40	368.30	—	579.40
Unclassified	3,949.71	3,278.96	863.73	4,611.87
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>41,433.75</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,424.80</i>	<i>1,660.09</i>	<i>—</i>	<i>2,183.06</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>35.91</i>	<i>—</i>	<i>4.87</i>
Interest	52.17	—	—	455.80
<i>Loans, general purposes</i>	<i>52.17</i>	<i>—</i>	<i>—</i>	<i>455.80</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,779.98	37,198.14	395.50	30,512.22
<i>Departmental</i>	<i>7,779.98</i>	<i>37,198.14</i>	<i>395.50</i>	<i>27,330.40</i>
General government	198.00	590.00	—	—
Protection of persons and property	—	716.86	395.50	8,500.00
Health and sanitation	—	—	—	—
Highways	816.50	8,079.31	—	18,830.40
Charities	—	—	—	—
Schools	6,076.98	27,811.97	—	—
Libraries	148.00	—	—	—
Recreation	540.50	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,181.82</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	33.28	—	—	13,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>33.28</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	954.33	40,891.08	—	779.91
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>954.33</i>	<i>40,891.08</i>	<i>—</i>	<i>779.91</i>
Refunds	1,759.32	101.80	37.80	564.32
Agency, trust, and investment	19,449.69	11,050.24	3,174.81	8,626.91
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>9,169.91</i>	<i>3,177.79</i>	<i>2,324.29</i>	<i>2,479.24</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,292.18</i>	<i>7,292.65</i>	<i>575.52</i>	<i>5,640.87</i>
<i>All other</i>	<i>987.60</i>	<i>579.80</i>	<i>275.00</i>	<i>506.80</i>
RECAPITULATION.				
Maintenance and interest	\$161,956.63	\$122,510.93	\$103,176.27	\$168,680.98
Permanent debt (except from sinking funds)	33.28	—	—	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,779.98	37,198.14	395.50	30,512.22
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	10,000.00
Transfers (except to sinking funds) and refunds	2,713.65	40,992.88	37.80	1,344.23
Agency, trust, and investment	19,449.69	11,050.24	3,174.81	8,626.91
Total payments	\$191,933.23	\$211,752.19	\$106,784.38	\$222,164.34
<i>Balance on hand, including funds</i>	<i>95,452.29</i>	<i>143,503.38</i>	<i>38,903.20</i>	<i>38,211.68</i>
GRAND TOTAL	\$287,385.52	\$355,255.57	\$145,687.58	\$260,376.02

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Brookfield POPULATION 1,638	Wenham POPULATION 1,636	Mendon POPULATION 1,614	Buckland POPULATION 1,597
REVENUE.	\$175,028.19	\$206,295.80	\$154,393.77	\$203,854.12
General	130,317.35	171,174.76	123,141.98	162,509.63
<i>Taxes</i>	90,572.25	153,956.41	90,323.07	125,124.48
Property and poll	66,309.78	114,363.74	66,560.24	89,432.63
Corporation and income	24,262.47	39,592.67	23,762.83	35,691.85
<i>Licenses and permits</i>	2,168.25	115.50	2,259.00	768.50
<i>Fines and forfeits</i>	327.50	—	10.00	20.00
<i>Grants and gifts</i>	37,249.35	17,102.85	30,549.91	36,596.65
For expenses	37,249.35	17,102.85	30,549.91	36,596.65
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	44,710.84	35,121.04	31,251.79	41,344.49
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	8,899.88	10,356.43	8,210.67	7,414.15
<i>Departmental</i>	18,528.48	16,522.30	21,121.31	33,612.83
General government	402.51	21.52	559.25	313.00
Protection of persons and property	26.50	131.10	31.80	49.83
Health and sanitation	—	—	37.14	96.40
Highways	6,569.02	620.00	7,777.58	9,102.42
Charities	10,927.63	9,728.40	12,476.24	19,513.16
Veterans' services	489.93	559.29	—	1,346.25
Schools	—	5,418.83	216.04	3,084.40
Libraries	100.42	43.16	23.26	13.55
Recreation	—	—	—	36.55
Unclassified	12.47	—	—	57.27
<i>Public service enterprises</i>	14,257.39	5,784.72	1,489.18	—
Electric light	—	—	—	—
Water	14,257.39	5,784.72	1,473.98	—
All other	—	—	15.20	—
<i>Cemeteries</i>	1,498.25	1,043.00	—	—
<i>Interest</i>	1,526.84	1,414.59	430.63	317.51
On sinking funds	—	—	—	—
On trust and investment funds	880.54	1,219.53	168.83	309.67
All other	646.30	195.06	261.80	7.84
NON-REVENUE.	\$29,969.90	\$36,245.90	\$24,439.86	\$25,382.91
Offsets to outlays	—	14,487.98	4,500.84	8,499.96
<i>Departmental</i>	—	14,487.98	4,500.84	8,499.96
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	5,200.00	—	5,000.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	5,200.00	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	5,000.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	779.10	582.45	5,247.29	1,460.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	779.10	582.45	5,247.29	1,460.00
Refunds	611.91	633.77	320.25	237.90
Agency, trust, and investment	23,378.89	20,541.70	9,371.48	15,185.05
<i>Taxes and licenses for State</i>	—	—	10.00	—
<i>Taxes for county</i>	3,563.91	11,095.61	3,718.86	10,429.82
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	19,455.98	8,867.89	5,176.62	4,406.63
<i>All other</i>	359.00	578.20	466.00	348.60
RECAPITULATION.				
Revenue and offsets to outlays	\$175,028.19	\$220,783.78	\$158,894.61	\$212,354.08
Premiums	—	—	—	—
Municipal indebtedness	5,200.00	—	5,000.00	—
Transfers and refunds	1,391.01	1,216.22	5,567.54	1,697.90
Agency, trust, and investment	23,378.89	20,541.70	9,371.48	15,185.05
Total receipts	\$204,998.09	\$242,541.70	\$178,833.63	\$229,237.03
Balance on hand, including funds	67,272.54	81,094.05	29,882.79	54,815.31
GRAND TOTAL	\$272,270.63	\$323,635.75	\$208,716.42	\$284,052.34

Graded According to Population of 1950 — Continued.

PAYMENTS.	West Brookfield POPULATION 1,638	Wenham POPULATION 1,636	Mendon POPULATION 1,614	Buckland POPULATION 1,597
Maintenance	\$148,761.07	\$145,270.23	\$125,654.99	\$174,050.59
<i>Departmental</i>	<i>134,910.39</i>	<i>135,948.62</i>	<i>124,084.82</i>	<i>174,050.59</i>
General government	9,315.57	13,849.44	7,580.74	6,561.78
Protection of persons and property	4,928.29	7,546.81	4,026.19	6,842.88
Health and sanitation	3,964.26	6,555.79	3,134.93	4,867.19
Highways	29,839.26	17,681.99	24,438.25	38,624.61
Charities	31,638.37	26,516.86	34,828.47	53,004.58
Veterans' services	1,107.11	555.39	411.90	2,564.39
Schools	48,895.46	57,124.61	45,193.13	56,018.17
Libraries	2,435.85	2,279.46	695.71	1,534.07
Recreation	850.36	1,983.69	267.73	2,359.72
Pensions	446.40	704.00	340.20	341.12
Unclassified	1,489.46	1,150.58	4,067.57	1,332.08
<i>Public service enterprises</i>	<i>11,835.20</i>	<i>6,833.11</i>	<i>670.17</i>	<i>—</i>
Electric light	—	—	—	—
Water	11,835.20	6,833.11	463.27	—
All other	—	—	206.90	—
<i>Cemeteries</i>	<i>2,015.48</i>	<i>2,488.50</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	617.13	4,200.00	1,189.48	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>739.48</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>617.13</i>	<i>4,200.00</i>	<i>450.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	14,945.20	58,781.43	30,757.03	14,073.43
<i>Departmental</i>	<i>7,667.05</i>	<i>31,525.53</i>	<i>28,796.78</i>	<i>14,073.43</i>
General government	—	—	4,817.92	—
Protection of persons and property	1,072.57	—	12,151.25	—
Health and sanitation	—	—	—	—
Highways	5,500.00	28,053.93	10,769.81	12,104.41
Charities	—	—	—	—
Schools	—	1,040.22	1,057.80	1,969.02
Libraries	1,094.48	—	—	—
Recreation	—	2,156.13	—	—
Unclassified	—	275.25	—	—
<i>Public service enterprises</i>	<i>6,953.51</i>	<i>27,125.90</i>	<i>1,960.25</i>	<i>—</i>
Electric light	—	—	—	—
Water	6,953.51	27,125.90	1,960.25	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>324.64</i>	<i>130.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,700.00	10,000.00	9,600.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,700.00</i>	<i>10,000.00</i>	<i>4,600.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	779.10	582.45	5,247.29	1,460.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>779.10</i>	<i>582.45</i>	<i>5,247.29</i>	<i>1,460.00</i>
Refunds	611.91	633.77	320.25	237.90
Agency, trust, and investment	23,480.33	21,136.02	14,293.02	16,829.72
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
<i>Taxes for county</i>	<i>3,563.91</i>	<i>11,095.61</i>	<i>3,718.86</i>	<i>10,429.82</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>19,557.42</i>	<i>9,455.61</i>	<i>10,098.16</i>	<i>6,051.30</i>
<i>All other</i>	<i>359.00</i>	<i>584.80</i>	<i>466.00</i>	<i>348.60</i>

RECAPITULATION.

Maintenance and interest	\$149,378.20	\$149,470.23	\$126,844.47	\$174,050.59
Permanent debt (except from sinking funds)	2,700.00	10,000.00	4,600.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,945.20	58,781.43	30,757.03	14,073.43
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	5,000.00	—
Transfers (except to sinking funds) and refunds	1,391.01	1,216.22	5,567.54	1,697.90
Agency, trust, and investment	23,480.33	21,136.02	14,293.02	16,829.72
Total payments	\$191,894.74	\$240,603.90	\$187,062.06	\$206,651.64
Balance on hand, including funds	80,375.89	83,031.85	21,654.36	77,400.70
GRAND TOTAL	\$272,270.63	\$323,635.75	\$208,716.42	\$284,052.34

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Newbury POPULATION 1,589	Brookfield POPULATION 1,568	Colrain POPULATION 1,541	Carver POPULATION 1,530
REVENUE.	\$178,989.04	\$159,773.56	\$159,094.11	\$186,371.57
General	139,976.49	125,967.48	138,655.93	158,204.71
<i>Taxes</i>	98,314.06	99,086.00	91,016.83	115,232.07
Property and poll	71,457.31	68,445.78	60,227.69	80,488.70
Corporation and income	26,856.75	30,640.22	30,789.14	34,743.37
<i>Licenses and permits</i>	100.00	1,494.50	1,297.00	80.50
<i>Fines and forfeits</i>	10.00	—	—	316.10
<i>Grants and gifts</i>	41,552.43	25,386.98	46,312.10	42,567.04
For expenses	39,551.78	25,386.98	46,342.10	42,567.04
For outlays	2,000.65	—	—	—
<i>All other</i>	—	—	—	—
Commercial	39,012.55	33,806.08	20,438.18	28,166.86
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	4,978.33	6,243.00	5,973.84	7,064.45
<i>Departmental</i>	26,238.91	20,547.08	13,946.52	19,217.82
General government	292.70	241.55	26.00	236.95
Protection of persons and property	22.60	807.95	63.68	72.05
Health and sanitation	102.86	73.50	—	20.00
Highways	2,186.65	6,998.14	3,639.45	1,605.12
Charities	15,898.87	10,070.95	9,033.34	15,727.40
Veterans' services	1,312.44	1,299.80	775.88	574.57
Schools	6,387.80	867.15	385.51	926.43
Libraries	14.99	51.54	22.66	17.30
Recreation	20.00	—	—	—
Unclassified	—	136.50	—	38.00
<i>Public service enterprises</i>	6,666.35	5,080.79	—	—
Electric light	—	—	—	—
Water	6,666.35	5,080.79	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	371.00	21.07	1,525.32
<i>Interest</i>	1,128.96	1,564.21	496.75	359.27
On sinking funds	—	—	—	—
On trust and investment funds	555.68	1,265.85	417.91	37.58
All other	573.28	298.36	78.84	321.69
NON-REVENUE.	\$49,424.92	\$41,460.43	\$22,411.06	\$31,729.71
Offsets to outlays	7,486.87	12,749.69	6,999.38	15,097.96
<i>Departmental</i>	7,486.87	12,749.69	6,999.38	15,097.96
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	27,054.00	18,250.00	—	1,625.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	27,000.00	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	18,250.00	—	1,625.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	54.00	—	—	—
Transfers	320.60	949.98	443.76	192.51
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	320.60	949.98	443.76	192.51
Refunds	431.59	199.82	3,784.53	496.35
Agency, trust, and investment	14,131.86	9,310.94	11,183.39	14,317.89
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	3,926.14	3,408.96	5,668.38	7,881.95
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	9,780.92	5,524.78	5,042.01	5,564.44
<i>All other</i>	424.80	377.20	473.00	871.50
RECAPITULATION.				
Revenue and offsets to outlays	\$186,475.91	\$172,523.25	\$166,093.49	\$201,469.53
Premiums	54.00	—	—	—
Municipal indebtedness	27,000.00	18,250.00	—	1,625.00
Transfers and refunds	752.19	1,149.80	4,228.29	688.86
Agency, trust, and investment	14,131.86	9,310.94	11,183.39	14,317.89
Total receipts	\$228,413.96	\$201,233.99	\$181,505.17	\$218,101.28
Balance on hand, including funds	31,054.13	13,744.13	66,715.05	79,198.72
GRAND TOTAL	\$259,468.09	\$214,978.12	\$248,220.22	\$297,300.00

Graded According to Population of 1950 — Continued.

PAYMENTS.	West Newbury POPULATION 1,589	Brookfield POPULATION 1,568	Colrain POPULATION 1,541	Carver POPULATION 1,530
Maintenance	\$153,740.06	\$139,229.16	\$138,495.27	\$173,354.21
<i>Departmental</i>	<i>145,869.74</i>	<i>130,275.92</i>	<i>138,374.20</i>	<i>170,436.28</i>
General government	7,474.09	8,778.42	5,216.46	9,984.06
Protection of persons and property	5,862.99	6,416.66	1,976.66	12,422.69
Health and sanitation	2,857.56	3,536.81	2,633.27	5,393.72
Highways	24,498.26	25,500.99	37,690.09	29,416.90
Charities	47,833.97	27,290.52	31,188.98	51,041.84
Veterans' services	2,051.52	3,026.63	620.08	1,705.97
Schools	51,340.28	47,271.26	55,157.67	56,863.55
Libraries	993.79	3,263.61	2,299.90	959.92
Recreation	184.76	989.12	189.87	984.71
Pensions	253.00	286.60	141.88	197.00
Unclassified	2,519.52	3,915.30	1,259.34	1,465.92
<i>Public service enterprises</i>	<i>7,870.32</i>	<i>6,257.85</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	7,870.32	6,257.85	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,695.39</i>	<i>121.07</i>	<i>2,917.93</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,585.51	183.84	—	5.90
<i>Loans, general purposes</i>	<i>67.50</i>	<i>146.34</i>	<i>—</i>	<i>5.90</i>
<i>Loans, public service enterprises</i>	<i>1,518.01</i>	<i>37.50</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	37,076.12	12,377.22	11,088.02	13,717.43
<i>Departmental</i>	<i>8,707.94</i>	<i>11,692.33</i>	<i>11,088.02</i>	<i>13,717.43</i>
General government	—	58.95	253.70	154.13
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	8,707.94	11,489.88	10,599.37	7,999.89
Charities	—	—	—	—
Schools	—	143.50	234.95	5,563.41
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>28,368.18</i>	<i>684.89</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	28,368.18	684.89	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,500.00	18,000.00	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,500.00</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>17,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	320.60	949.98	443.76	192.51
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>320.60</i>	<i>949.98</i>	<i>443.76</i>	<i>192.51</i>
Refunds	431.59	199.82	3,784.53	496.35
Agency, trust, and investment	13,820.44	9,456.76	11,085.67	13,905.84
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>3,926.14</i>	<i>3,408.96</i>	<i>5,668.38</i>	<i>7,881.95</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,469.50</i>	<i>5,699.40</i>	<i>4,946.09</i>	<i>5,154.19</i>
<i>All other</i>	<i>424.80</i>	<i>348.40</i>	<i>471.20</i>	<i>869.70</i>
RECAPITULATION.				
Maintenance and interest	\$155,325.57	\$139,413.00	\$138,495.27	\$173,360.11
Permanent debt (except from sinking funds)	5,500.00	1,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	37,076.12	12,377.22	11,088.02	13,717.43
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	17,000.00	—	—
Transfers (except to sinking funds) and refunds	752.19	1,149.80	4,228.29	688.86
Agency, trust, and investment	13,820.44	9,456.76	11,085.67	13,905.84
Total payments	\$212,474.32	\$180,396.78	\$164,897.25	\$201,672.24
<i>Balance on hand, including funds</i>	<i>46,993.77</i>	<i>34,581.34</i>	<i>83,322.97</i>	<i>95,627.76</i>
GRAND TOTAL	\$259,468.09	\$214,978.12	\$248,220.22	\$297,300.00

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Oak Bluffs POPULATION 1,506	Edgartown POPULATION 1,494	Hinsdale POPULATION 1,459	Ashby POPULATION 1,451
REVENUE.	\$377,594.37	\$248,845.64	\$185,627.24	\$141,670.12
General	281,050.19	216,842.36	150,809.67	124,872.83
<i>Taxes</i>	237,722.56	187,657.33	105,454.46	91,407.45
Property and poll	185,760.18	134,501.89	84,611.80	66,857.56
Corporation and income	51,962.38	53,155.44	20,842.66	24,549.89
<i>Licenses and permits</i>	6,161.00	4,386.25	770.50	2,431.50
<i>Fines and forfeits</i>	759.64	101.75	130.00	5.80
<i>Grants and gifts</i>	33,715.93	24,623.00	44,454.71	31,028.08
For expenses	33,715.93	24,623.00	44,454.71	31,028.08
For outlays	—	—	—	—
All other	2,688.06	74.03	—	—
Commercial	96,544.18	32,003.28	34,817.57	16,797.29
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	8,223.88	6,975.62	4,987.93	6,727.70
<i>Departmental</i>	43,881.63	22,268.56	29,284.80	8,833.31
General government	9.00	59.85	1.75	19.75
Protection of persons and property	44.10	28.62	29.95	52.50
Health and sanitation	479.17	7.37	—	88.10
Highways	13,819.44	408.42	2,535.25	2,348.45
Charities	29,046.67	19,603.20	23,626.91	5,428.01
Veterans' services	—	—	677.40	583.00
Schools	75.00	1,559.39	2,413.54	—
Libraries	152.05	564.41	—	53.00
Recreation	246.40	21.75	—	—
Unclassified	9.80	15.55	—	260.50
<i>Public service enterprises</i>	41,647.44	—	—	—
Electric light	—	—	—	—
Water	41,647.44	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	148.74	971.50	155.00	583.50
<i>Interest</i>	2,642.49	1,787.60	389.84	652.78
On sinking funds	—	—	—	—
On trust and investment funds	315.86	1,605.38	—	104.81
All other	2,326.63	182.22	389.84	547.97
NON-REVENUE.	\$47,709.86	\$56,030.06	\$76,424.17	\$27,515.67
Offsets to outlays	8,858.32	—	10,656.12	19,999.68
<i>Departmental</i>	8,858.32	—	10,656.12	19,999.68
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	20,000.00	56,500.00	—
<i>Loans, general purposes</i>	—	—	21,500.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	20,000.00	35,000.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	5,568.31	1,876.77	—	186.79
<i>From sinking funds</i>	—	—	—	—
All other	5,568.31	1,876.77	—	186.79
Refunds	874.58	446.65	1,074.45	167.60
Agency, trust, and investment	32,408.65	33,706.64	8,193.60	7,161.60
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	23,817.30	24,444.07	3,386.22	2,888.90
<i>Reimbursements for grade crossings</i>	8,889.75	9,002.17	4,344.58	3,636.30
<i>Sinking and other permanent funds</i>	201.60	260.40	462.80	636.40
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$386,452.69	\$248,845.64	\$196,283.36	\$161,669.80
Premiums	—	—	—	—
Municipal indebtedness	—	20,000.00	56,500.00	—
Transfers and refunds	6,442.89	2,323.42	1,074.45	354.39
Agency, trust, and investment	32,408.65	33,706.64	8,193.60	7,161.60
Total receipts	\$425,304.23	\$304,875.70	\$262,051.41	\$169,185.79
Balance on hand, including funds	160,337.17	40,038.96	11,734.10	46,524.11
GRAND TOTAL	\$585,641.40	\$344,914.66	\$273,785.51	\$215,709.90

Graded According to Population of 1950 — Continued.

PAYMENTS.	Oak Bluffs POPULATION 1,506	Edgartown POPULATION 1,494	Hinsdale POPULATION 1,459	Ashby POPULATION 1,451
Maintenance	\$266,899.19	\$196,967.50	\$158,205.66	\$111,018.21
<i>Departmental</i>	<i>248,674.13</i>	<i>192,979.59</i>	<i>157,912.92</i>	<i>110,314.01</i>
General government	15,739.27	14,475.36	7,081.11	3,792.71
Protection of persons and property	26,254.18	20,337.48	3,091.27	6,476.74
Health and sanitation	17,378.86	11,949.19	1,517.56	3,048.01
Highways	36,019.04	18,656.00	22,571.73	28,565.83
Charities	81,235.14	50,538.89	68,085.38	17,651.48
Veterans' services	1,742.09	2,857.95	337.00	1,060.19
Schools	56,152.30	62,144.30	52,246.79	43,083.60
Libraries	1,772.83	5,218.16	1,186.40	1,866.66
Recreation	7,655.55	1,812.80	529.26	929.42
Pensions	199.50	231.25	247.56	930.70
Unclassified	4,525.37	4,758.21	1,018.86	2,908.67
<i>Public service enterprises</i>	<i>17,128.97</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	17,128.97	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,096.09</i>	<i>3,987.91</i>	<i>292.74</i>	<i>704.20</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,736.25	75.00	582.02	—
<i>Loans, general purposes</i>	<i>536.25</i>	<i>75.00</i>	<i>582.02</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>2,200.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	66,607.28	10,510.19	27,624.10	24,900.52
<i>Departmental</i>	<i>63,828.39</i>	<i>10,510.19</i>	<i>27,624.10</i>	<i>23,080.17</i>
General government	—	—	—	36.00
Protection of persons and property	2,191.35	1,715.30	9,654.73	4,561.59
Health and sanitation	283.93	625.00	—	—
Highways	47,483.50	8,169.89	16,678.42	14,148.59
Charities	—	—	120.00	—
Schools	11,375.28	—	1,170.95	3,069.58
Libraries	998.05	—	—	550.00
Recreation	1,496.28	—	—	714.41
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,778.89</i>	<i>—</i>	<i>—</i>	<i>1,820.35</i>
Electric light	—	—	—	—
Water	2,778.89	—	—	—
All other	—	—	—	1,820.35
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	15,000.00	20,000.00	46,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>15,000.00</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>20,000.00</i>	<i>45,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	5,568.31	1,876.77	—	186.79
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>5,568.31</i>	<i>1,876.77</i>	<i>—</i>	<i>186.79</i>
Refunds	874.58	446.65	1,074.45	167.60
Agency, trust, and investment	33,630.03	32,077.79	8,993.90	6,111.74
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>23,817.30</i>	<i>24,444.07</i>	<i>3,386.22</i>	<i>2,888.90</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,611.13</i>	<i>7,370.32</i>	<i>5,144.88</i>	<i>2,586.44</i>
<i>All other</i>	<i>201.60</i>	<i>263.40</i>	<i>462.80</i>	<i>636.40</i>
RECAPITULATION.				
Maintenance and interest	\$269,635.44	\$197,042.50	\$158,787.68	\$111,018.21
Permanent debt (except from sinking funds)	15,000.00	—	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	66,607.28	10,510.19	27,624.10	24,900.52
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	20,000.00	45,000.00	—
Transfers (except to sinking funds) and refunds	6,442.89	2,323.42	1,074.45	354.39
Agency, trust, and investment	33,630.03	32,077.79	8,993.90	6,111.74
Total payments	\$391,315.64	\$261,953.90	\$242,480.13	\$142,384.86
Balance on hand, including funds	194,325.76	82,960.76	31,305.38	73,325.04
GRAND TOTAL	\$585,641.40	\$344,914.66	\$273,785.51	\$215,709.90

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Clarksburg POPULATION 1,431	Topsfield POPULATION 1,409	Southampton POPULATION 1,386	Berlin POPULATION 1,348
REVENUE.	\$103,403.38	\$179,140.72	\$132,007.52	\$139,411.69
General	84,534.41	145,856.18	109,626.12	109,287.29
<i>Taxes</i>	61,311.16	125,747.65	76,097.68	74,189.63
Property and poll	34,245.46	87,028.65	57,969.93	56,518.75
Corporation and income	27,065.70	38,719.00	18,127.75	17,670.88
<i>Licenses and permits</i>	1,873.50	217.50	2,749.50	268.00
<i>Fines and forfeits</i>	—	112.00	170.55	122.45
<i>Grants and gifts</i>	21,349.75	19,779.03	30,608.39	33,707.21
For expenses	21,349.75	19,779.03	30,608.39	33,707.21
For outlays	—	—	—	—
<i>All other</i>	—	—	—	1,000.00
Commercial	18,868.97	33,284.54	22,381.40	30,124.40
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	4,726.08	10,138.56	7,475.81	5,868.84
<i>Departmental</i>	13,938.99	18,801.21	10,703.97	21,430.31
General government	98.70	234.75	73.62	331.60
Protection of persons and property	3.60	30.00	139.93	244.45
Health and sanitation	—	137.50	—	44.00
Highways	1,044.10	2,562.50	3,910.28	5,538.43
Charities	12,253.43	5,181.45	6,229.53	12,642.81
Veterans' services	324.57	—	—	350.00
Schools	68.14	9,675.18	148.20	1,748.91
Libraries	—	114.64	40.00	40.72
Recreation	—	852.20	—	—
Unclassified	146.45	12.99	162.41	489.39
<i>Public service enterprises</i>	—	540.77	2,984.20	—
Electric light	—	—	—	—
Water	—	540.77	2,984.20	—
All other	—	—	—	—
<i>Cemeteries</i>	155.00	2,024.62	283.25	1,725.30
<i>Interest</i>	48.90	1,779.38	934.17	1,099.95
On sinking funds	—	—	—	—
On trust and investment funds	—	1,648.37	671.89	635.73
All other	48.90	131.01	262.28	464.22
NON-REVENUE.	\$42,722.51	\$238,454.59	\$17,824.48	\$23,979.15
Offsets to outlays	15,797.70	2,640.00	1,599.92	6,000.00
<i>Departmental</i>	15,797.70	—	1,599.92	6,000.00
<i>Public service enterprises</i>	—	2,640.00	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	20,000.00	211,260.39	—	9,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	210,000.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	20,000.00	975.00	—	9,000.00
<i>Unpaid warrants or orders, current year</i>	—	285.39	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	1,854.76	871.89	1,782.91
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	1,854.76	871.89	1,782.91
Refunds	144.33	669.02	5,890.17	398.42
Agency, trust, and investment	6,780.48	22,030.42	9,462.50	6,797.82
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	3,160.47	7,852.28	5,293.45	3,099.05
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	3,157.41	18,619.34	3,850.65	3,192.57
<i>All other</i>	462.60	558.80	318.40	506.20
RECAPITULATION.				
Revenue and offsets to outlays	\$119,201.08	\$181,780.72	\$133,607.44	\$145,411.69
Premiums	—	285.39	—	—
Municipal indebtedness	20,000.00	210,975.00	—	9,000.00
Transfers and refunds	144.33	2,523.78	6,762.06	2,181.33
Agency, trust, and investment	6,780.48	22,030.42	9,462.50	6,797.82
Total receipts	\$146,125.89	\$417,595.31	\$149,832.00	\$163,390.84
Balance on hand, including funds	22,195.20	101,275.22	83,367.05	27,030.34
GRAND TOTAL	\$168,321.09	\$518,870.53	\$233,199.05	\$190,421.18

Graded According to Population of 1950 — Continued.

PAYMENTS.	Clarksburg POPULATION 1,431	Topsfield POPULATION 1,409	Southampton POPULATION 1,386	Berlin POPULATION 1,348
Maintenance	\$96,636.17	\$156,011.81	\$101,933.80	\$114,343.86
<i>Departmental</i>	<i>96,345.20</i>	<i>152,571.72</i>	<i>98,645.45</i>	<i>112,512.92</i>
General government	3,152.20	14,875.60	4,816.95	6,234.17
Protection of persons and property	1,595.93	7,591.32	5,041.12	5,059.74
Health and sanitation	724.70	3,870.74	862.40	5,805.76
Highways	12,173.78	26,452.13	28,389.02	21,512.91
Charities	36,778.03	14,983.74	19,052.04	34,485.54
Veterans' services	2,367.74	1,079.00	—	—
Schools	38,339.70	72,108.18	36,836.44	35,256.47
Libraries	137.22	3,026.72	1,521.54	1,749.38
Recreation	126.86	2,305.65	245.82	223.35
Pensions	—	945.26	91.23	273.20
Unclassified	949.04	5,333.38	1,788.89	1,912.40
<i>Public service enterprises</i>	<i>—</i>	<i>881.31</i>	<i>2,156.44</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	881.31	2,156.44	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>290.97</i>	<i>2,508.78</i>	<i>1,131.91</i>	<i>1,830.94</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>50.00</i>	<i>—</i>	<i>—</i>
Interest	128.54	1,719.36	4,442.50	84.06
<i>Loans, general purposes</i>	<i>128.54</i>	<i>4.36</i>	<i>3,402.50</i>	<i>84.06</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,715.00</i>	<i>1,040.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	18,015.95	238,301.41	46,066.60	14,956.91
<i>Departmental</i>	<i>18,015.95</i>	<i>14,179.59</i>	<i>46,066.60</i>	<i>14,956.91</i>
General government	—	288.50	—	1,438.81
Protection of persons and property	177.01	—	1,473.10	2,474.00
Health and sanitation	—	71.88	—	—
Highways	17,465.40	11,737.12	11,078.07	10,764.32
Charities	—	—	—	—
Schools	373.54	1,901.17	32,355.19	79.78
Libraries	—	180.92	200.00	—
Recreation	—	—	—	200.00
Unclassified	—	—	960.24	—
<i>Public service enterprises</i>	<i>—</i>	<i>224,121.82</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	224,121.82	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	21,000.00	—	9,000.00	9,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>9,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>21,000.00</i>	<i>—</i>	<i>—</i>	<i>9,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,854.76	871.89	1,782.91
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,854.76</i>	<i>871.89</i>	<i>1,782.91</i>
Refunds	144.33	669.02	5,890.17	398.42
Agency, trust, and investment	6,914.78	22,727.89	9,222.51	7,296.08
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>3,160.47</i>	<i>7,852.28</i>	<i>5,293.45</i>	<i>3,099.05</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,286.91</i>	<i>14,316.81</i>	<i>3,589.06</i>	<i>3,684.23</i>
<i>All other</i>	<i>467.40</i>	<i>558.80</i>	<i>340.00</i>	<i>512.80</i>

RECAPITULATION.

Maintenance and interest	\$96,764.71	\$157,731.17	\$106,376.30	\$114,427.92
Permanent debt (except from sinking funds)	—	—	9,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,015.95	238,301.41	46,066.60	14,956.91
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	21,000.00	—	—	9,000.00
Transfers (except to sinking funds) and refunds	144.33	2,523.78	6,762.06	2,181.33
Agency, trust, and investment	6,914.78	22,727.89	9,222.51	7,296.08
Total payments	\$142,839.77	\$421,284.25	\$177,427.47	\$147,862.24
<i>Balance on hand, including funds</i>	<i>25,481.32</i>	<i>97,586.28</i>	<i>55,771.58</i>	<i>42,558.94</i>
GRAND TOTAL	\$168,321.09	\$518,870.53	\$233,199.05	\$190,421.18

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Erving POPULATION 1,325	Rochester POPULATION 1,323	Sandwich POPULATION 1,322	Hampden POPULATION 1,320
REVENUE.	\$135,200.26	\$136,195.65	\$229,970.84	\$123,862.59
General	114,371.79	113,510.79	188,514.58	100,775.32
<i>Taxes</i>	<i>96,640.07</i>	<i>74,185.44</i>	<i>139,913.89</i>	<i>76,616.51</i>
Property and poll	53,661.92	52,871.39	103,265.33	56,785.01
Corporation and income	42,987.15	21,314.05	36,648.56	19,861.50
<i>Licenses and permits</i>	<i>1,568.00</i>	<i>69.50</i>	<i>3,429.00</i>	<i>828.50</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>20.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>16,154.72</i>	<i>39,255.85</i>	<i>44,439.19</i>	<i>22,275.31</i>
For expenses	16,154.72	39,255.85	44,439.19	22,275.31
For outlays	—	—	—	—
All other	—	—	712.50	1,025.00
Commercial	20,828.47	22,684.86	41,456.26	23,087.27
<i>Special assessments</i>	<i>100.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	100.00	—	—	—
<i>Privileges</i>	<i>6,123.42</i>	<i>6,386.73</i>	<i>9,364.67</i>	<i>6,505.30</i>
<i>Departmental</i>	<i>14,417.33</i>	<i>15,583.16</i>	<i>29,788.19</i>	<i>16,211.98</i>
General government	885.25	1.50	572.91	700.75
Protection of persons and property	80.00	3.50	101.73	19.20
Health and sanitation	731.43	184.65	140.00	38.50
Highways	2,022.44	—	1,383.00	3,334.98
Charities	8,157.41	14,206.20	25,989.30	8,194.11
Veterans' services	1,168.57	—	687.57	1,689.05
Schools	1,359.71	1,187.20	839.68	2,225.84
Libraries	4.14	—	74.00	1.55
Recreation	—	—	—	—
Unclassified	8.38	.11	—	8.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>79.00</i>	<i>85.00</i>	<i>57.00</i>	<i>68.44</i>
<i>Interest</i>	<i>108.72</i>	<i>629.97</i>	<i>2,246.40</i>	<i>301.55</i>
On sinking funds	—	—	—	—
On trust and investment funds	55.12	396.47	1,828.60	62.73
All other	53.60	233.50	417.80	238.82
NON-REVENUE.	\$16,724.68	\$21,757.93	\$37,475.17	\$21,461.68
Offsets to outlays	2,999.88	—	4,499.80	4,999.70
<i>Departmental</i>	<i>2,999.88</i>	<i>—</i>	<i>4,499.80</i>	<i>4,999.70</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	1,700.00	8,850.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>1,700.00</i>	<i>3,850.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	273.34	15,107.80	1,842.95	194.23
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	273.34	15,107.80	1,842.95	194.23
Refunds	330.29	81.83	581.45	946.31
Agency, trust, and investment	13,121.17	6,568.30	28,850.97	6,471.44
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>8,162.47</i>	<i>4,203.71</i>	<i>16,948.46</i>	<i>2,055.88</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,697.90</i>	<i>1,901.79</i>	<i>10,733.22</i>	<i>3,937.66</i>
All other	260.80	462.80	1,174.29	478.40
RECAPITULATION.				
Revenue and offsets to outlays	\$138,200.14	\$136,195.65	\$234,470.64	\$128,862.29
Premiums	—	—	—	—
Municipal indebtedness	—	—	1,700.00	8,850.00
Transfers and refunds	603.63	15,189.63	2,424.40	1,140.54
Agency, trust, and investment	13,121.17	6,568.30	28,850.97	6,471.44
Total receipts	\$151,924.94	\$157,953.58	\$267,446.01	\$145,324.27
Balance on hand, including funds	58,938.18	59,800.39	62,052.78	47,927.59
GRAND TOTAL	\$210,863.12	\$217,753.97	\$329,498.79	\$193,251.86

Graded According to Population of 1950 — Continued.

PAYMENTS.	Erving POPULATION 1,325	Rochester POPULATION 1,323	Sandwich POPULATION 1,322	Hampden POPULATION 1,320
Maintenance	\$112,638.06	\$120,361.18	\$211,283.27	\$112,502.84
<i>Departmental</i>	<i>112,289.30</i>	<i>120,245.18</i>	<i>211,181.27</i>	<i>111,956.77</i>
General government	7,820.56	6,231.05	14,779.37	6,579.95
Protection of persons and property	3,360.09	1,806.32	16,926.03	3,491.70
Health and sanitation	3,304.72	3,921.50	5,872.02	1,780.35
Highways	17,737.18	19,049.35	36,068.87	19,935.20
Charities	24,818.51	43,382.31	73,014.05	24,259.61
Veterans' services	2,789.35	592.00	2,181.55	1,758.81
Schools	48,040.89	43,049.94	53,652.12	50,834.33
Libraries	1,256.16	396.58	5,187.03	1,289.39
Recreation	434.39	150.69	1,142.47	163.64
Pensions	300.48	99.00	431.00	321.45
Unclassified	2,426.97	966.44	1,926.76	1,542.34
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>348.76</i>	<i>116.00</i>	<i>102.00</i>	<i>546.07</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	—	11.52	81.19
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>11.52</i>	<i>81.19</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,794.05	14,810.47	18,822.14	22,178.39
<i>Departmental</i>	<i>6,794.05</i>	<i>14,810.47</i>	<i>18,822.14</i>	<i>22,178.39</i>
General government	100.00	597.57	39.73	131.75
Protection of persons and property	—	395.00	305.91	7,560.00
Health and sanitation	496.07	—	—	—
Highways	4,748.74	12,901.89	17,606.35	13,768.36
Charities	—	—	—	—
Schools	450.51	916.01	—	249.25
Libraries	—	—	—	—
Recreation	998.73	—	620.15	469.03
Unclassified	—	—	250.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	273.34	15,107.80	1,842.95	194.23
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>273.34</i>	<i>15,107.80</i>	<i>1,842.95</i>	<i>194.23</i>
Refunds	330.29	81.83	581.45	946.31
Agency, trust, and investment	13,078.72	21,945.61	30,696.95	6,573.88
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>8,162.47</i>	<i>4,203.71</i>	<i>16,943.46</i>	<i>2,055.38</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,612.18</i>	<i>17,269.30</i>	<i>12,560.05</i>	<i>4,040.10</i>
<i>All other</i>	<i>304.07</i>	<i>472.60</i>	<i>1,193.44</i>	<i>478.40</i>
RECAPITULATION.				
Maintenance and interest	\$112,638.06	\$120,361.18	\$211,294.79	\$112,584.03
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,794.05	14,810.47	18,822.14	22,178.39
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	603.63	15,189.63	2,424.40	1,140.54
Agency, trust, and investment	13,078.72	21,945.61	30,696.95	6,573.88
Total payments	\$133,114.46	\$172,306.89	\$263,238.28	\$142,476.84
Balance on hand, including funds	77,748.66	45,447.08	66,260.51	50,775.02
GRAND TOTAL	\$210,863.12	\$217,753.97	\$329,498.79	\$193,251.86

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Russell POPULATION 1,295	Chester POPULATION 1,293	Berkley POPULATION 1,285	Huntington POPULATION 1,261
REVENUE.	\$184,048.28	\$198,743.10	\$113,023.48	\$149,087.92
General	145,239.12	130,694.04	93,346.55	118,159.51
<i>Taxes</i>	125,515.97	85,145.12	65,639.16	80,505.01
Property and poll	42,050.07	53,547.65	49,059.36	56,540.95
Corporation and income	83,465.90	31,597.47	16,579.80	23,964.09
<i>Licenses and permits</i>	1,950.75	1,865.00	770.00	2,073.50
<i>Fines and forfeits</i>	185.00	208.00	430.00	54.10
<i>Grants and gifts</i>	17,587.40	13,432.93	26,238.95	35,526.87
For expenses	17,587.40	43,432.93	26,238.95	35,526.87
For outlays	—	—	—	—
All other	—	42.99	268.44	—
Commercial	38,809.16	68,049.06	19,676.93	30,928.41
<i>Special assessments</i>	—	—	147.00	—
To meet expenses	—	—	147.00	—
To meet outlays	—	—	—	—
<i>Privileges</i>	5,484.74	6,063.86	3,278.67	5,500.11
<i>Departmental</i>	11,882.23	25,680.77	15,599.11	23,838.36
General government	248.59	1,177.00	65.31	112.50
Protection of persons and property	473.65	78.80	628.12	247.26
Health and sanitation	3.20	69.00	115.00	—
Highways	4,046.66	5,148.40	2,597.93	9,258.91
Charities	5,661.88	11,691.40	11,960.63	10,936.14
Veterans' services	83.10	149.97	160.12	1,193.95
Schools	1,349.26	7,334.46	—	2,074.60
Libraries	15.89	31.74	72.00	15.00
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	20,805.92	35,633.07	—	—
Electric light	14,117.87	32,213.31	—	—
Water	6,688.05	3,419.76	—	—
All other	—	—	—	—
<i>Cemeteries</i>	546.19	187.94	102.13	—
<i>Interest</i>	90.08	483.42	550.02	1,589.94
On sinking funds	—	—	—	—
On trust and investment funds	40.20	39.85	71.06	1,227.98
All other	49.88	443.57	478.96	361.96
NON-REVENUE.	\$22,417.19	\$53,065.77	\$33,938.82	\$44,177.37
Offsets to outlays	4,184.22	20,799.36	10,328.33	16,499.28
<i>Departmental</i>	4,184.22	20,799.36	10,328.33	16,499.28
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	3,500.00	22,511.25	13,500.00	16,500.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	3,500.00	22,500.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	13,500.00	16,500.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	11.25	—	—
Transfers	120.75	4.00	—	1,227.98
<i>From sinking funds</i>	—	—	—	—
All other	120.75	4.00	—	1,227.98
Refunds	85.64	431.33	3,351.81	217.18
Agency, trust, and investment	14,526.58	9,319.83	6,758.68	9,732.93
<i>Taxes and licenses for State</i>	316.00	—	—	—
<i>Taxes for county</i>	8,906.64	2,877.52	2,482.94	4,999.87
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	4,932.74	6,201.81	3,634.14	4,395.96
All other	371.20	241.00	641.60	337.60
RECAPITULATION.				
Revenue and offsets to outlays	\$188,232.50	\$219,542.46	\$123,351.81	\$165,587.20
Premiums	—	11.25	—	—
Municipal indebtedness	3,500.00	22,500.00	13,500.00	16,500.00
Transfers and refunds	206.39	435.33	3,351.81	1,445.16
Agency, trust, and investment	14,526.58	9,319.83	6,758.68	9,732.93
Total receipts	\$206,465.47	\$251,808.87	\$146,962.30	\$193,265.29
Balance on hand, including funds	105,081.59	71,575.51	20,395.63	82,024.76
GRAND TOTAL	\$311,547.06	\$323,384.38	\$167,357.93	\$275,290.05

Graded According to Population of 1950 — Continued.

PAYMENTS.	Russell POPULATION 1,295	Chester POPULATION 1,293	Berkley POPULATION 1,285	Huntington POPULATION 1,261
Maintenance	\$138,693.80	\$179,230.73	\$108,025.14	\$112,401.57
<i>Departmental</i>	<i>121,509.63</i>	<i>144,648.38</i>	<i>107,823.01</i>	<i>112,396.77</i>
General government	11,501.48	7,852.49	5,296.98	4,928.94
Protection of persons and property	6,217.73	3,438.17	3,576.39	1,622.67
Health and sanitation	3,274.69	1,829.54	3,888.14	1,532.28
Highways	17,584.93	34,638.16	19,689.16	22,041.56
Charities	19,290.23	33,249.04	37,577.60	31,659.62
Veterans' services	512.67	757.61	644.60	1,257.49
Schools	56,683.68	56,865.65	34,521.27	46,394.52
Libraries	804.81	604.22	1,112.87	557.76
Recreation	1,787.12	1,642.75	136.76	1,022.15
Pensions	382.30	465.45	123.99	347.65
Unclassified	3,469.99	3,305.30	1,255.25	1,032.13
<i>Public service enterprises</i>	<i>16,383.34</i>	<i>34,049.81</i>	<i>—</i>	<i>—</i>
Electric light	12,226.07	30,434.20	—	—
Water	4,157.27	3,615.61	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>800.83</i>	<i>532.54</i>	<i>202.13</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4.80</i>
Interest	988.61	302.74	43.67	1,491.76
<i>Loans, general purposes</i>	<i>809.38</i>	<i>56.25</i>	<i>43.67</i>	<i>1,491.76</i>
<i>Loans, public service enterprises</i>	<i>179.23</i>	<i>246.49</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	30,972.23	46,294.66	17,010.45	67,377.19
<i>Departmental</i>	<i>22,532.84</i>	<i>19,625.05</i>	<i>17,010.45</i>	<i>67,377.19</i>
General government	201.50	—	—	84.40
Protection of persons and property	1,149.60	—	376.44	—
Health and sanitation	1,160.43	—	—	—
Highways	14,942.40	19,447.88	16,145.88	14,566.11
Charities	—	—	—	—
Schools	—	177.17	488.13	52,726.68
Libraries	—	—	—	—
Recreation	2,954.91	—	—	—
Unclassified	2,124.00	—	—	—
<i>Public service enterprises</i>	<i>8,439.39</i>	<i>26,243.16</i>	<i>—</i>	<i>—</i>
Electric light	2,610.20	—	—	—
Water	5,829.19	26,243.16	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>426.45</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	4,500.00	3,500.00	28,500.00	19,700.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,500.00</i>	<i>3,500.00</i>	<i>—</i>	<i>4,150.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>28,500.00</i>	<i>15,550.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	120.75	4.00	—	1,227.98
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>120.75</i>	<i>4.00</i>	<i>—</i>	<i>1,227.98</i>
Refunds	85.64	431.33	3,351.81	217.18
Agency, trust, and investment	14,762.32	9,355.68	6,383.15	9,647.18
<i>Taxes and licenses for State</i>	<i>316.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>8,906.64</i>	<i>2,877.52</i>	<i>2,482.94</i>	<i>4,999.37</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,168.48</i>	<i>6,237.16</i>	<i>3,256.81</i>	<i>4,310.21</i>
<i>All other</i>	<i>371.20</i>	<i>241.00</i>	<i>643.40</i>	<i>537.60</i>
RECAPITULATION.				
Maintenance and interest	\$139,682.41	\$179,533.47	\$108,068.81	\$113,893.33
Permanent debt (except from sinking funds)	4,500.00	3,500.00	—	4,150.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	30,972.23	46,294.66	17,010.45	67,377.19
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	28,500.00	15,550.00
Transfers (except to sinking funds) and refunds	206.39	435.33	3,351.81	1,445.16
Agency, trust, and investment	14,762.32	9,355.68	6,383.15	9,647.18
Total payments	\$190,123.35	\$239,119.14	\$163,314.22	\$212,062.86
Balance on hand, including funds	121,423.71	84,265.24	4,043.71	63,227.19
GRAND TOTAL	\$311,547.06	\$323,384.38	\$167,357.93	\$275,290.05

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sherborn POPULATION 1,245	East Brookfield POPULATION 1,242	Brimfield POPULATION 1,183	West Stockbridge POPULATION 1,159
REVENUE.	\$145,791.72	\$110,090.19	\$139,042.59	\$136,119.46
General	123,923.27	85,086.93	106,051.48	111,625.11
<i>Taxes</i>	<i>105,055.91</i>	<i>65,197.93</i>	<i>64,227.48</i>	<i>75,967.14</i>
Property and poll	73,212.60	47,386.05	41,888.30	53,555.80
Corporation and income	31,843.31	17,811.88	22,339.18	22,411.34
<i>Licenses and permits</i>	<i>201.00</i>	<i>1,356.50</i>	<i>2,189.00</i>	<i>1,267.00</i>
<i>Fines and forfeits</i>	<i>10.00</i>	<i>35.00</i>	<i>145.50</i>	—
<i>Grants and gifts</i>	<i>18,656.36</i>	<i>18,497.50</i>	<i>39,489.50</i>	<i>34,390.97</i>
For expenses	18,656.36	18,497.50	39,489.50	34,390.97
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	21,868.45	25,003.26	32,991.11	24,494.35
<i>Special assessments</i>	<i>232.50</i>	—	—	—
To meet expenses	232.50	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,821.43</i>	<i>4,717.69</i>	<i>6,126.06</i>	<i>5,972.63</i>
<i>Departmental</i>	<i>13,208.17</i>	<i>13,763.30</i>	<i>26,004.26</i>	<i>17,498.93</i>
General government	177.00	15.75	474.30	—
Protection of persons and property	15.20	126.44	174.52	74.42
Health and sanitation	18.00	—	—	—
Highways	3,500.00	4,614.45	8,927.31	4,259.44
Charities	7,870.58	8,018.35	8,724.79	13,107.43
Veterans' services	—	838.08	142.82	9.00
Schools	—	43.92	7,490.09	—
Libraries	60.03	17.99	11.25	7.79
Recreation	1,530.00	—	—	—
Unclassified	37.36	88.32	59.18	40.85
<i>Public service enterprises</i>	—	<i>6,120.42</i>	—	—
Electric light	—	—	—	—
Water	—	6,120.42	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>453.12</i>	<i>258.00</i>	<i>375.46</i>	<i>343.75</i>
<i>Interest</i>	<i>1,153.23</i>	<i>143.85</i>	<i>485.33</i>	<i>679.04</i>
On sinking funds	—	—	—	—
On trust and investment funds	795.24	45.63	322.25	26.98
All other	357.99	98.22	163.08	652.06
NON-REVENUE.	\$61,151.13	\$13,084.66	\$44,679.21	\$129,287.36
Offsets to outlays	—	6,000.00	6,746.26	8,579.29
<i>Departmental</i>	—	<i>6,000.00</i>	<i>6,746.26</i>	<i>8,579.29</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	37,250.00	—	29,175.00	9,528.50
<i>Loans, general purposes</i>	—	—	—	<i>9,500.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>37,250.00</i>	—	<i>29,175.00</i>	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	<i>28.50</i>
Transfers	6,746.32	351.26	503.07	48,851.16
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>6,746.32</i>	<i>351.26</i>	<i>503.07</i>	<i>48,851.16</i>
Refunds	580.44	422.63	503.04	412.74
Agency, trust, and investment	16,574.37	6,310.77	7,751.84	61,915.67
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	<i>7,322.25</i>	<i>2,634.19</i>	<i>2,329.42</i>	<i>5,192.21</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>8,953.92</i>	<i>3,294.98</i>	<i>4,923.42</i>	<i>56,459.86</i>
<i>All other</i>	<i>398.20</i>	<i>331.60</i>	<i>499.00</i>	<i>263.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$145,791.72	\$116,090.19	\$145,788.85	\$144,698.75
Premiums	—	—	—	28.50
Municipal indebtedness	37,250.00	—	29,175.00	9,500.00
Transfers and refunds	7,326.76	773.89	1,006.11	49,263.90
Agency, trust, and investment	16,574.37	6,310.77	7,751.84	61,915.67
Total receipts	\$206,942.85	\$123,174.85	\$183,721.80	\$265,406.82
Balance on hand, including funds	38,529.06	26,358.01	25,553.43	66,265.99
GRAND TOTAL	\$245,471.91	\$149,532.86	\$209,275.23	\$331,672.81

Graded According to Population of 1950 — Continued.

PAYMENTS.	Sherborn POPULATION 1,245	East Brookfield POPULATION 1,242	Brimfield POPULATION 1,183	West Stockbridge POPULATION 1,159
Maintenance	\$124,579.52	\$97,128.30	\$116,082.51	\$110,388.85
<i>Departmental</i>	122,045.95	91,331.50	115,188.92	108,743.00
General government	7,974.85	6,011.65	6,815.58	4,825.79
Protection of persons and property	9,395.15	3,741.82	2,252.70	2,984.77
Health and sanitation	2,822.68	2,377.02	1,219.86	2,489.80
Highways	32,349.86	17,176.63	29,373.74	24,057.97
Charities	17,297.14	27,134.18	23,666.93	42,935.12
Veterans' services	—	1,181.37	820.78	744.00
Schools	42,246.83	30,628.89	48,220.23	27,985.21
Libraries	3,489.20	1,060.10	1,431.34	681.25
Recreation	2,788.37	122.48	361.16	507.12
Pensions	541.50	333.00	118.65	262.92
Unclassified	3,140.37	1,564.36	907.95	1,269.05
<i>Public service enterprises</i>	—	4,650.88	—	—
Electric light	—	—	—	—
Water	—	4,650.88	—	—
All other	—	—	—	—
<i>Cemeteries</i>	2,530.57	1,145.92	893.59	1,645.85
<i>Administration of trust funds</i>	3.00	—	—	—
Interest	236.11	499.89	470.94	2,194.19
<i>Loans, general purposes</i>	236.11	313.80	470.94	2,194.19
<i>Loans, public service enterprises</i>	—	186.09	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	13,317.84	28,262.98	17,213.40	99,934.72
<i>Departmental</i>	13,098.41	28,262.98	17,213.40	99,934.72
General government	8,158.85	496.92	260.00	—
Protection of persons and property	—	387.50	932.22	—
Health and sanitation	—	—	—	—
Highways	2,988.00	15,044.00	13,726.59	17,882.68
Charities	—	—	—	—
Schools	837.32	10,211.37	2,294.59	82,052.04
Libraries	—	—	—	—
Recreation	1,114.24	623.19	—	—
Unclassified	—	1,500.00	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	219.43	—	—	—
Municipal indebtedness	38,217.96	10,500.00	31,175.00	6,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	4,500.00	2,000.00	6,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	38,217.96	6,000.00	29,175.00	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	6,746.32	351.26	503.07	48,851.16
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	6,746.32	351.26	503.07	48,851.16
Refunds	580.44	422.63	503.04	412.74
Agency, trust, and investment	10,512.29	6,412.35	7,951.39	13,447.09
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	7,222.25	2,634.19	2,329.42	5,192.21
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,882.84	3,396.56	5,122.97	7,991.28
<i>All other</i>	407.20	381.60	499.00	263.60

RECAPITULATION.

Maintenance and interest	\$124,815.63	\$97,628.19	\$116,553.45	\$112,583.04
Permanent debt (except from sinking funds)	—	4,500.00	2,000.00	6,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,317.84	28,262.98	17,213.40	99,934.72
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	38,217.96	6,000.00	29,175.00	—
Transfers (except to sinking funds) and refunds	7,326.76	773.89	1,006.11	49,263.90
Agency, trust, and investment	10,512.29	6,412.35	7,951.39	13,447.09
Total payments	\$194,190.48	\$143,577.41	\$173,899.35	\$281,228.75
Balance on hand, including funds	51,281.43	5,955.45	35,375.88	50,444.06
GRAND TOTAL	\$245,471.91	\$149,532.86	\$209,275.23	\$331,672.81

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Hubbardston POPULATION 1,131	Bernardston POPULATION 1,116	Wellfleet POPULATION 1,087	Gill POPULATION 1,068
REVENUE.	\$131,774.64	\$101,278.74	\$171,028.88	\$83,500.64
General	100,009.14	77,980.38	142,247.60	71,174.63
Taxes	67,199.19	54,756.17	108,624.67	51,663.82
Property and poll	50,525.33	35,206.04	83,665.39	32,289.48
Corporation and income	16,673.86	19,550.13	24,959.28	19,374.34
Licenses and permits	782.00	1,775.50	1,307.50	1,631.50
Fines and forfeits	23.00	80.00	15.00	55.00
Grants and gifts	31,994.95	21,368.71	32,247.33	17,824.31
For expenses	31,994.95	21,368.71	32,247.33	17,824.31
For outlays	—	—	—	—
All other	10.00	—	53.10	—
Commercial	31,765.50	23,298.36	28,781.28	12,326.01
Special assessments	—	—	108.60	—
To meet expenses	—	—	106.50	—
To meet outlays	—	—	—	—
Privileges	4,369.84	4,858.75	5,361.35	4,591.41
Departmental	26,825.15	13,462.71	21,730.12	7,463.19
General government	—	32.50	158.15	—
Protection of persons and property	34.75	44.75	100.80	—
Health and sanitation	7.00	183.40	169.75	384.55
Highways	8,453.20	4,549.80	1,483.20	3,409.31
Charities	11,528.28	8,165.87	14,909.61	2,989.75
Veterans' services	774.24	81.15	—	655.10
Schools	5,799.18	226.81	4,768.32	—
Libraries	228.50	78.43	140.29	24.10
Recreation	—	—	—	—
Unclassified	—	100.00	—	.38
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	706.96	115.51
Interest	570.51	4,976.90	876.35	155.90
On sinking funds	—	—	—	—
On trust and investment funds	436.50	4,911.76	67.58	87.90
All other	134.01	65.14	808.77	68.00
NON-REVENUE.	\$8,778.60	\$16,634.92	\$29,931.69	\$19,005.74
Offsets to outlays	—	5,000.00	8,867.64	5,999.79
Departmental	—	5,000.00	8,867.64	5,999.79
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	—	—	7,650.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	—	—	7,650.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	819.78	4,735.96	67.58	9.75
From sinking funds	—	—	—	—
All other	819.78	4,735.96	67.58	9.75
Refunds	3,120.65	463.91	827.32	130.07
Agency, trust, and investment	4,838.17	6,435.05	20,169.15	5,216.13
Taxes and licenses for State	—	—	—	—
Taxes for county	2,014.38	3,627.77	12,523.43	3,627.76
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,359.39	2,385.28	7,441.72	1,205.97
All other	464.40	422.00	204.00	382.40
RECAPITULATION.				
Revenue and offsets to outlays	\$131,774.64	\$106,278.74	\$179,896.52	\$89,500.43
Premiums	—	—	—	7,650.00
Municipal indebtedness	—	—	—	139.82
Transfers and refunds	3,940.43	5,199.87	894.90	5,216.13
Agency, trust, and investment	4,838.17	6,435.05	20,169.15	—
Total receipts	\$140,553.24	\$117,913.66	\$200,960.57	\$102,506.38
Balance on hand, including funds	60,618.01	53,035.98	62,578.80	26,746.59
GRAND TOTAL	\$201,171.25	\$170,949.59	\$263,539.37	\$129,252.97

Graded According to Population of 1950 — Continued.

PAYMENTS.	Hubbardston POPULATION 1,131	Bernardston POPULATION 1,116	Wellfleet POPULATION 1,087	Gill POPULATION 1,068
Maintenance	\$136,037.66	\$90,111.17	\$148,009.91	\$71,295.70
<i>Departmental</i>	<i>136,037.66</i>	<i>90,090.79</i>	<i>147,302.95</i>	<i>71,077.86</i>
General government	4,109.69	4,887.56	10,855.08	2,582.09
Protection of persons and property	1,863.09	1,672.29	12,506.09	908.01
Health and sanitation	4,798.16	910.26	5,493.12	1,811.55
Highways	38,236.99	19,923.17	21,452.61	19,813.43
Charities	33,669.19	24,311.94	42,681.08	9,002.61
Veterans' services	1,225.20	695.07	1,597.80	1,083.23
Schools	46,429.34	34,561.36	42,180.81	34,025.00
Libraries	3,706.79	896.35	1,117.82	1,286.14
Recreation	338.23	448.16	2,200.26	101.91
Pensions	179.40	148.12	373.00	22.96
Unclassified	1,481.58	1,636.51	6,845.28	440.93
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>706.96</i>	<i>217.84</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>20.38</i>	<i>—</i>	<i>—</i>
Interest	258.39	—	687.50	47.79
<i>Loans, general purposes</i>	<i>258.39</i>	<i>—</i>	<i>687.50</i>	<i>47.79</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	18,394.90	12,972.35	13,615.25	3,999.82
<i>Departmental</i>	<i>17,648.46</i>	<i>12,972.35</i>	<i>13,615.25</i>	<i>3,999.82</i>
General government	442.55	467.08	1,500.00	—
Protection of persons and property	691.38	374.00	2,487.58	—
Health and sanitation	17.40	—	1,115.95	—
Highways	15,965.13	7,090.96	4,501.55	3,999.82
Charities	—	—	—	—
Schools	532.00	5,040.31	4,010.17	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>746.44</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,000.00	—	3,000.00	7,650.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,650.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	819.78	4,735.96	67.58	9.75
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>819.78</i>	<i>4,735.96</i>	<i>67.58</i>	<i>9.75</i>
Refunds	3,120.65	463.91	827.32	130.07
Agency, trust, and investment	4,670.58	6,623.20	20,057.08	5,267.81
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>2,014.38</i>	<i>3,627.77</i>	<i>12,523.43</i>	<i>3,627.76</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,150.40</i>	<i>2,573.43</i>	<i>7,329.65</i>	<i>1,257.65</i>
<i>All other</i>	<i>505.80</i>	<i>422.00</i>	<i>204.00</i>	<i>382.40</i>

RECAPITULATION.

Maintenance and interest	\$136,296.05	\$90,111.17	\$148,697.41	\$71,343.49
Permanent debt (except from sinking funds)	1,000.00	—	3,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,394.90	12,972.35	13,615.25	3,999.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	7,650.00
Transfers (except to sinking funds) and refunds	3,940.43	5,199.87	894.90	139.82
Agency, trust, and investment	4,670.58	6,623.20	20,057.08	5,267.81
Total payments	\$164,301.96	\$114,906.59	\$186,264.64	\$88,400.94
Balance on hand, including funds	36,869.29	56,043.00	77,274.73	40,852.03
GRAND TOTAL	\$201,171.25	\$170,949.59	\$263,539.37	\$129,252.97

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Paxton POPULATION 1,066	Princeton POPULATION 1,028	New Marlborough POPULATION 990	Brewster POPULATION 982
REVENUE.	\$150,970.74	\$184,682.30	\$166,950.37	\$148,434.79
General	91,492.05	115,901.78	135,721.65	118,740.44
<i>Taxes</i>	72,560.49	75,753.02	85,076.06	88,336.47
Property and poll	57,852.78	53,211.95	62,341.40	65,418.95
Corporation and income	14,707.71	22,541.07	22,734.66	23,417.52
<i>Licenses and permits</i>	883.50	30.50	790.50	1,200.00
<i>Fines and forfeits</i>	10.00	—	15.00	10.00
<i>Grants and gifts</i>	17,088.06	40,118.26	49,840.09	28,693.97
For expenses	17,088.06	40,118.26	49,840.09	28,693.97
For outlays	—	—	—	—
<i>All other</i>	950.00	—	—	—
Commercial	59,478.69	68,780.52	31,228.72	29,694.35
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	6,585.12	5,142.14	5,944.55	6,379.50
<i>Departmental</i>	8,329.77	25,780.97	24,818.68	22,938.95
General government	273.74	271.33	129.25	664.55
Protection of persons and property	21.50	29.00	33.51	159.10
Health and sanitation	—	372.25	—	291.08
Highways	5,508.65	14,946.41	11,250.67	3,951.82
Charities	2,165.88	8,251.20	13,241.15	13,498.62
Veterans' services	—	770.40	89.10	813.50
Schools	—	267.00	75.00	3,560.28
Libraries	—	75.53	—	—
Recreation	—	—	—	—
Unclassified	360.00	797.85	—	—
<i>Public service enterprises</i>	41,940.60	36,867.97	—	—
Electric light	36,223.00	36,867.97	—	—
Water	5,717.60	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	878.06	336.65	171.73	120.91
<i>Interest</i>	1,745.14	652.79	293.76	254.99
On sinking funds	—	—	—	—
On trust and investment funds	1,227.01	482.47	153.57	9.66
All other	518.13	170.32	140.19	245.33
NON-REVENUE.	\$22,218.30	\$59,846.57	\$29,502.87	\$18,548.71
Offsets to outlays	8,597.00	6,749.79	15,459.27	2,249.91
<i>Departmental</i>	7,497.00	6,749.79	15,459.27	2,249.91
<i>Public service enterprises</i>	1,100.00	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	43,175.00	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	43,175.00	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	818.67	1,513.60	4,010.73	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	818.67	1,513.60	4,010.73	—
Refunds	3,187.14	211.86	380.94	495.55
Agency, trust, and investment	9,615.49	8,196.32	9,651.93	15,803.25
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	2,944.10	3,099.05	5,192.21	12,523.43
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	6,218.79	4,652.07	3,923.92	3,062.22
<i>All other</i>	452.60	445.20	535.80	217.60
RECAPITULATION.				
Revenue and offsets to outlays	\$159,567.74	\$191,432.09	\$182,409.64	\$150,684.70
Premiums	—	—	—	—
Municipal indebtedness	—	43,175.00	—	—
Transfers and refunds	4,005.81	1,725.46	4,391.67	495.55
Agency, trust, and investment	9,615.49	8,196.32	9,651.93	15,803.25
Total receipts	\$173,189.04	\$244,528.87	\$196,453.24	\$166,983.50
Balance on hand, including funds	53,030.91	18,716.95	26,347.39	49,754.82
GRAND TOTAL	\$226,219.95	\$263,245.82	\$222,800.63	\$216,738.32

Graded According to Population of 1950 — Continued.

PAYMENTS.	Paxton POPULATION 1,066	Princeton POPULATION 1,028	New Marlborough POPULATION 990	Brewster POPULATION 982
Maintenance	\$117,474.13	\$177,881.20	\$129,306.79	\$137,739.58
Departmental	78,953.68	145,374.87	128,518.06	137,580.20
General government	7,198.89	7,743.76	5,928.28	10,895.88
Protection of persons and property	5,250.17	4,149.96	2,892.63	7,652.37
Health and sanitation	2,624.41	3,589.30	1,750.08	3,442.87
Highways	18,793.87	53,623.50	41,112.06	26,926.74
Charities	6,632.23	23,384.47	34,157.80	36,907.23
Veterans' services	231.00	1,345.53	495.00	1,085.00
Schools	31,344.20	47,342.72	40,326.71	43,309.41
Libraries	2,133.26	1,350.47	869.47	902.47
Recreation	620.04	397.41	123.30	3,256.07
Pensions	673.20	273.20	57.28	64.00
Unclassified	3,452.41	2,174.55	804.85	3,138.16
Public service enterprises	37,563.89	31,427.92	—	—
Electric light	32,470.31	31,427.92	—	—
Water	5,093.58	—	—	—
All other	—	—	—	—
Cemeteries	956.56	1,078.41	788.73	159.38
Administration of trust funds	—	—	—	—
Interest	1,742.92	360.22	—	—
Loans, general purposes	41.11	270.22	—	—
Loans, public service enterprises	1,701.81	90.00	—	—
Loans, cemeteries	—	—	—	—
Outlays	23,106.58	16,718.69	24,761.67	6,141.15
Departmental	15,460.01	10,817.31	24,761.67	6,141.15
General government	—	—	295.79	439.78
Protection of persons and property	—	1,018.34	672.50	—
Health and sanitation	—	417.07	—	382.90
Highways	10,689.51	9,381.90	23,722.07	1,149.50
Charities	—	—	—	—
Schools	4,770.50	—	71.31	2,168.97
Libraries	—	—	—	—
Recreation	—	—	—	2,000.00
Unclassified	—	—	—	—
Public service enterprises	7,646.57	5,188.18	—	—
Electric light	5,911.27	5,188.18	—	—
Water	1,735.30	—	—	—
All other	—	—	—	—
Cemeteries	—	713.20	—	—
Municipal indebtedness	12,300.00	47,775.00	—	—
From sinking funds	—	—	—	—
From revenue and other sources	6,300.00	3,500.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	6,000.00	44,275.00	—	—
Warrants or orders, previous years	—	—	—	—
Transfers	818.67	1,513.60	4,010.73	—
To sinking funds from revenue	—	—	—	—
All other	818.67	1,513.60	4,010.73	—
Refunds	3,187.14	211.86	380.94	495.55
Agency, trust, and investment	10,180.19	7,591.96	13,017.85	15,812.91
Fees and licenses for State	—	—	—	—
Taxes for county	2,944.10	3,069.05	5,192.21	12,523.43
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	6,730.84	4,080.11	7,240.04	3,071.88
All other	505.25	412.80	585.60	217.60
RECAPITULATION.				
Maintenance and interest	\$119,217.05	\$178,241.42	\$129,306.79	\$137,739.58
Permanent debt (except from sinking funds)	6,300.00	3,500.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	23,106.58	16,718.69	24,761.67	6,141.15
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	6,000.00	44,275.00	—	—
Transfers (except to sinking funds) and refunds	4,005.81	1,725.46	4,391.67	495.55
Agency, trust, and investment	10,180.19	7,591.96	13,017.85	15,812.91
Total payments	\$168,809.63	\$252,052.53	\$171,477.98	\$160,189.19
Balance on hand, including funds	57,410.32	11,193.29	51,322.65	56,549.13
GRAND TOTAL	\$226,219.95	\$263,245.82	\$222,800.63	\$216,738.32

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashfield POPULATION 979	Bolton POPULATION 955	Halifax POPULATION 948	Whately POPULATION 941
REVENUE.	\$124,329.98	\$122,567.21	\$139,612.84	\$105,464.71
General	93,644.37	98,072.06	115,758.94	84,475.13
Taxes	57,722.69	67,693.13	85,293.52	56,578.42
Property and poll	35,692.92	51,689.91	64,812.79	40,667.84
Corporation and income	22,029.77	16,003.22	20,480.73	15,910.58
Licenses and permits	77.00	51.50	594.00	1,585.00
Fines and forfeits	5.00	—	5.00	15.00
Grants and gifts	35,839.68	30,237.43	29,866.42	26,296.71
For expenses	35,839.68	30,237.43	29,866.42	26,296.71
For outlays	—	—	—	—
All other	—	90.00	—	—
Commercial	30,685.61	24,495.15	23,853.90	20,989.58
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	6,876.19	5,040.68	5,368.89	8,426.28
Departmental	21,479.16	17,889.95	18,095.04	11,804.81
General government	716.00	237.05	535.71	47.75
Protection of persons and property	17.29	13.60	77.18	45.36
Health and sanitation	57.00	141.25	—	176.30
Highways	9,197.99	6,203.21	—	4,058.17
Charities	7,610.99	10,608.70	14,243.64	7,386.73
Veterans' services	247.00	168.50	125.00	—
Schools	3,549.89	491.46	3,097.61	53.30
Libraries	63.50	17.27	15.90	1.20
Recreation	—	—	—	—
Unclassified	19.50	8.91	—	36.00
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	515.00	205.70	337.65
Interest	2,330.26	1,049.52	184.27	420.84
On sinking funds	—	—	—	—
On trust and investment funds	2,188.68	877.68	2.03	261.99
All other	141.58	171.84	182.24	158.85
NON-REVENUE.	\$27,513.86	\$106,154.00	\$36,127.20	\$119,077.71
Offsets to outlays	11,499.92	15,046.38	16,030.66	7,705.26
Departmental	11,499.92	15,046.38	16,030.66	7,705.26
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	63,100.00	1,600.00	—
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	63,100.00	1,600.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	3,284.07	805.77	6,375.70	49,398.99
From sinking funds	—	—	—	—
All other	3,284.07	805.77	6,375.70	49,398.99
Refunds	527.00	2,391.98	3,117.15	246.58
Agency, trust, and investment	12,202.87	24,809.87	9,003.69	61,726.88
Taxes and licenses for State	—	—	—	—
Taxes for county	4,988.18	2,789.15	4,203.71	4,761.44
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	6,835.89	21,613.32	4,801.58	56,668.84
All other	378.80	407.40	498.40	296.60
RECAPITULATION.				
Revenue and offsets to outlays	\$135,829.90	\$137,613.59	\$155,643.50	\$113,169.97
Premiums	—	63,100.00	1,600.00	—
Municipal indebtedness	—	3,197.75	9,492.85	49,645.57
Transfers and refunds	3,811.07	24,809.87	9,003.69	61,726.88
Agency, trust, and investment	12,202.87	—	—	—
Total receipts	\$151,843.84	\$228,721.21	\$175,740.04	\$224,542.42
Balance on hand, including funds	50,422.90	34,702.80	27,113.78	47,000.41
GRAND TOTAL	\$202,266.74	\$263,424.01	\$202,853.82	\$271,542.83

Graded According to Population of 1950 — Continued.

PAYMENTS.	Ashfield POPULATION 979	Bolton POPULATION 955	Halifax POPULATION 948	Whately POPULATION 941
Maintenance	\$117,516.10	\$109,881.89	\$118,179.23	\$94,047.89
<i>Departmental</i>	<i>117,516.10</i>	<i>108,951.38</i>	<i>117,353.53</i>	<i>93,011.88</i>
General government	6,342.54	8,703.48	8,475.79	7,098.50
Protection of persons and property	2,083.09	5,649.04	6,764.40	2,488.60
Health and sanitation	1,527.18	2,995.59	6,698.61	1,135.99
Highways	41,411.24	28,671.48	18,570.85	22,062.50
Charities	17,045.62	29,151.45	38,771.32	22,294.83
Veterans' services	715.00	734.04	553.60	100.00
Schools	42,503.66	29,696.17	34,942.99	35,503.11
Libraries	2,164.42	1,543.09	719.02	818.20
Recreation	1,624.25	354.38	154.66	161.22
Pensions	366.16	340.20	—	181.52
Unclassified	1,732.94	1,112.46	1,702.29	1,167.41
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>914.51</i>	<i>825.70</i>	<i>1,036.01</i>
Administration of trust funds	—	16.00	—	—
Interest	210.00	260.62	6.00	—
<i>Loans, general purposes</i>	<i>210.00</i>	<i>260.62</i>	<i>6.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	16,835.02	13,775.06	25,377.32	42,945.97
<i>Departmental</i>	<i>16,835.02</i>	<i>13,775.06</i>	<i>25,260.32</i>	<i>42,945.97</i>
General government	—	412.70	202.50	100.00
Protection of persons and property	—	5,081.42	1,248.14	391.76
Health and sanitation	—	—	—	—
Highways	16,074.97	8,280.94	21,765.28	5,457.86
Charities	—	—	35.00	—
Schools	760.05	—	1,811.40	—
Libraries	—	—	—	36,825.78
Recreation	—	—	198.00	170.57
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>117.00</i>	<i>—</i>
Municipal indebtedness	2,000.00	61,800.00	2,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>61,800.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,284.07	805.77	6,375.70	49,398.99
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,284.07</i>	<i>805.77</i>	<i>6,375.70</i>	<i>49,398.99</i>
Refunds	527.00	2,391.98	3,117.15	246.58
Agency, trust, and investment	11,176.46	24,383.65	13,090.42	12,751.19
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>4,988.18</i>	<i>2,789.15</i>	<i>4,203.71</i>	<i>4,761.44</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,807.68</i>	<i>21,190.70</i>	<i>8,388.31</i>	<i>7,693.15</i>
<i>All other</i>	<i>380.60</i>	<i>403.80</i>	<i>498.40</i>	<i>296.60</i>
RECAPITULATION.				
Maintenance and interest	\$117,726.10	\$110,142.51	\$118,185.23	\$94,047.89
Permanent debt (except from sinking funds)	2,000.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,835.02	13,775.06	25,377.32	42,945.97
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	61,800.00	2,000.00	—
Transfers (except to sinking funds) and refunds	3,811.07	3,197.75	9,492.85	49,645.57
Agency, trust, and investment	11,176.46	24,383.65	13,090.42	12,751.19
Total payments	\$151,548.65	\$213,298.97	\$168,145.82	\$199,390.62
<i>Balance on hand, including funds</i>	<i>50,718.09</i>	<i>50,125.04</i>	<i>34,708.00</i>	<i>72,152.21</i>
GRAND TOTAL	\$202,266.74	\$263,424.01	\$202,853.82	\$271,542.83

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boxford POPULATION 925	Sunderland POPULATION 914	Carlisle POPULATION 878	Eastham POPULATION 874
REVENUE.	\$118,870.94	\$99,193.91	\$86,911.61	\$116,465.23
General	99,844.60	79,703.23	71,133.79	98,520.04
<i>Taxes</i>	73,703.46	60,913.75	49,494.13	72,696.71
Property and poll	57,528.50	43,651.49	35,312.32	57,450.28
Corporation and income	16,174.96	17,262.26	14,181.81	15,246.43
<i>Licenses and permits</i>	458.00	2,722.50	95.50	1,333.00
<i>Fines and forfeits</i>	—	55.00	—	—
<i>Grants and gifts</i>	25,683.14	16,011.98	21,544.16	22,628.36
For expenses	25,683.14	16,011.98	21,544.16	22,628.36
For outlays	—	—	—	—
All other	—	—	—	1,861.97
Commercial	19,026.34	19,490.68	15,777.82	17,945.19
<i>Special assessments</i>	3.00	634.25	—	—
To meet expenses	3.00	—	—	—
To meet outlays	—	634.25	—	—
<i>Privileges</i>	7,029.96	8,575.04	5,591.13	4,695.47
<i>Departmental</i>	10,622.07	9,753.97	8,594.66	12,120.04
General government	201.35	192.00	9.80	223.52
Protection of persons and property	117.10	249.92	23.60	223.00
Health and sanitation	—	32.48	—	43.25
Highways	1,838.66	3,007.55	4,151.14	—
Charities	7,232.76	5,942.35	4,108.05	5,709.04
Veterans' services	85.36	93.50	—	884.23
Schools	1,094.96	206.17	252.87	4,188.99
Libraries	—	3.00	49.20	36.66
Recreation	—	—	—	—
Unclassified	51.88	27.00	—	811.35
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	319.85	883.85	—
<i>Interest</i>	1,371.31	207.57	708.18	1,129.68
On sinking funds	—	—	—	—
On trust and investment funds	1,048.67	178.99	499.84	1,035.77
All other	322.64	28.58	208.34	93.91
NON-REVENUE.	\$26,146.62	\$24,759.12	\$27,418.86	\$15,753.89
Offsets to outlays	18,900.00	10,875.57	3,587.21	—
<i>Departmental</i>	18,900.00	10,875.57	3,587.21	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	15,325.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	15,325.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	245.81	120.00	1,082.94	1,504.10
<i>From sinking funds</i>	—	—	—	—
All other	245.81	120.00	1,082.94	1,504.10
Refunds	181.30	5,807.09	276.79	346.56
Agency, trust, and investment	6,819.51	7,956.46	7,146.92	13,903.23
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	3,243.33	5,214.91	2,600.01	8,471.73
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	3,136.78	2,527.35	4,177.11	4,433.25
All other	439.40	214.20	369.80	998.25
RECAPITULATION.				
Revenue and offsets to outlays	\$137,770.94	\$110,069.48	\$90,498.82	\$116,465.23
Premiums	—	—	15,325.00	—
Municipal indebtedness	—	—	1,359.73	1,850.66
Transfers and refunds	427.11	5,927.09	7,146.92	13,903.23
Agency, trust, and investment	6,819.51	7,956.46	—	—
Total receipts	\$145,017.56	\$123,953.03	\$114,330.47	\$132,219.12
Balance on hand, including funds	\$3,230.39	\$1,313.29	\$2,463.11	\$2,771.23
GRAND TOTAL	\$178,247.95	\$155,266.32	\$143,793.58	\$157,990.35

Graded According to Population of 1950 — Continued.

PAYMENTS.	Boxford POPULATION 925	Sunderland POPULATION 914	Carlisle POPULATION 878	Eastham POPULATION 874
Maintenance	\$105,178.12	\$75,928.62	\$76,026.50	\$100,338.37
<i>Departmental</i>	105,034.37	74,831.23	74,997.25	100,188.62
General government	7,997.12	5,224.17	3,386.12	13,972.38
Protection of persons and property	5,102.62	1,941.14	3,577.37	5,625.52
Health and sanitation	2,489.86	1,167.58	921.70	2,374.64
Highways	28,671.01	18,286.79	21,596.37	17,549.46
Charities	19,238.06	14,384.99	14,230.86	18,772.83
Veterans' services	392.23	531.62	—	768.20
Schools	36,810.29	30,003.27	28,325.90	35,026.34
Libraries	816.41	1,190.11	1,148.75	911.79
Recreation	162.00	926.32	707.22	327.61
Pensions	875.00	93.88	379.25	149.00
Unclassified	2,479.77	1,081.36	723.71	4,710.85
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	143.75	1,097.39	1,029.25	149.75
<i>Administration of trust funds</i>	—	—	—	—
Interest	30.00	38.75	122.30	56.25
<i>Loans, general purposes</i>	30.00	38.75	122.30	56.25
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	21,861.95	9,752.24	15,662.22	5,856.66
<i>Departmental</i>	21,861.95	9,752.24	15,662.22	5,856.66
General government	138.00	—	—	—
Protection of persons and property	—	271.37	1,595.20	1,156.89
Health and sanitation	—	—	—	—
Highways	21,723.95	9,121.92	13,816.92	3,883.24
Charities	—	—	—	—
Schools	—	43.05	—	—
Libraries	—	58.00	250.10	814.15
Recreation	—	—	—	—
Unclassified	—	257.90	—	2.38
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,000.00	2,000.00	15,325.00	1,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	2,000.00	2,000.00	—	1,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	15,325.00	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	245.81	120.00	1,082.94	1,504.10
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	245.81	120.00	1,082.94	1,504.10
Refunds	181.30	5,807.09	276.79	346.56
Agency, trust, and investment	7,608.57	8,065.45	7,844.42	15,362.59
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	3,243.33	5,214.91	2,600.01	8,471.73
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	3,939.64	2,636.34	4,874.61	5,892.61
<i>All other</i>	425.60	214.20	369.80	998.25
RECAPITULATION.				
Maintenance and interest	\$105,208.12	\$75,967.37	\$76,148.80	\$100,394.62
Permanent debt (except from sinking funds)	2,000.00	2,000.00	—	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,861.95	9,752.24	15,662.22	5,856.66
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	15,325.00	—
Transfers (except to sinking funds) and refunds	427.11	5,927.09	1,359.73	1,850.66
Agency, trust, and investment	7,608.57	8,065.45	7,844.42	15,362.59
Total payments	\$137,105.75	\$101,712.15	\$116,340.17	\$124,464.53
Balance on hand, including funds	41,142.20	53,554.17	27,453.41	33,525.82
GRAND TOTAL	\$178,247.95	\$155,266.32	\$143,793.58	\$157,990.35

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Conway POPULATION 872	Charlemon POPULATION 860	Royalston POPULATION 837	Petersham POPULATION 795
REVENUE.	\$113,923.25	\$127,499.47	\$122,772.48	\$133,389.52
General	91,858.85	98,850.77	97,090.56	111,839.36
<i>Taxes</i>	55,636.85	61,775.73	56,896.51	75,197.35
Property and poll	38,238.83	44,228.92	41,990.87	51,928.54
Corporation and income	17,397.52	17,546.81	14,905.64	23,268.81
<i>Licenses and permits</i>	509.50	2,697.50	620.25	27.00
<i>Fines and forfeits</i>	—	45.00	12.80	85.00
<i>Grants and gifts</i>	35,713.00	34,332.54	39,561.00	36,530.01
For expenses	35,713.00	34,332.54	39,561.00	36,530.01
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	22,064.40	28,648.70	25,681.92	21,550.16
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	3,957.31	4,005.36	2,508.93	3,732.20
<i>Departmental</i>	17,155.41	24,081.57	22,174.73	16,685.70
General government	109.45	336.00	341.00	77.00
Protection of persons and property	22.77	195.20	22.70	20.45
Health and sanitation	33.00	—	41.00	—
Highways	8,127.98	7,506.74	10,857.54	5,329.17
Charities	7,617.08	12,969.60	9,967.44	10,038.75
Veterans' services	253.67	409.00	175.30	990.00
Schools	767.74	2,658.38	756.36	—
Libraries	—	5.45	1.00	—
Recreation	—	—	—	—
Unclassified	223.72	1.20	12.39	230.33
<i>Public service enterprises</i>	—	—	7.10	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	7.10	—
<i>Cemeteries</i>	—	—	163.59	432.28
<i>Interest</i>	951.68	561.77	827.57	699.98
On sinking funds	—	—	—	—
On trust and investment funds	674.08	294.69	752.32	678.11
All other	277.60	267.08	75.25	21.87
NON-REVENUE.	\$16,338.32	\$27,179.17	\$97,300.60	\$19,864.47
Offsets to outlays	3,999.75	14,499.74	91,345.16	7,861.64
<i>Departmental</i>	3,999.75	14,499.74	91,345.16	7,861.64
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	288.00	268.33	898.36	1,216.89
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	288.00	268.33	898.36	1,216.89
Refunds	5,566.66	451.19	118.48	2,881.26
Agency, trust, and investment	6,483.91	11,959.91	4,938.60	7,904.68
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	3,401.03	3,401.03	1,859.43	3,563.91
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,689.48	8,334.88	2,762.17	4,018.57
<i>All other</i>	393.40	224.00	317.00	322.20
RECAPITULATION.				
Revenue and offsets to outlays	\$117,923.00	\$141,999.21	\$214,117.64	\$141,251.16
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	5,854.66	719.52	1,016.84	4,098.15
Agency, trust, and investment	6,483.91	11,959.91	4,938.60	7,904.68
Total receipts	\$130,261.57	\$154,678.64	\$220,073.08	\$153,253.99
Balance on hand, including funds	46,870.93	39,529.55	65,832.41	52,465.93
GRAND TOTAL	\$177,132.50	\$194,208.19	\$285,905.49	\$205,719.92

Graded According to Population of 1950 — Continued.

PAYMENTS.	Conway POPULATION 872	Charlemont POPULATION 860	Royalston POPULATION 837	Petersham POPULATION 795
Maintenance	\$103,792.25	\$113,870.19	\$109,342.60	\$106,511.07
<i>Departmental</i>	<i>103,548.15</i>	<i>113,870.19</i>	<i>108,747.19</i>	<i>105,264.48</i>
General government	5,251.46	5,485.10	5,210.94	3,678.81
Protection of persons and property	2,251.73	2,036.18	2,298.62	3,392.00
Health and sanitation	1,111.67	1,823.15	3,092.00	3,735.67
Highways	31,770.58	26,308.39	31,843.76	27,988.35
Charities	23,077.81	32,218.69	25,808.80	20,215.55
Veterans' services	1,040.35	1,695.00	904.80	1,634.44
Schools	37,788.98	40,831.43	36,923.33	40,747.74
Libraries	—	516.53	556.23	375.53
Recreation	596.22	192.40	215.32	706.97
Pensions	—	295.24	53.60	266.00
Unclassified	659.35	2,468.08	1,833.79	2,523.42
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>5.00</i>	<i>113.85</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	5.00	113.85
<i>Cemeteries</i>	<i>244.10</i>	<i>—</i>	<i>586.41</i>	<i>1,132.74</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
Interest	—	60.00	403.13	—
<i>Loans, general purposes</i>	<i>—</i>	<i>60.00</i>	<i>403.13</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	18,413.71	19,702.63	13,233.90	18,144.73
<i>Departmental</i>	<i>18,413.71</i>	<i>19,702.63</i>	<i>13,233.90</i>	<i>18,144.73</i>
General government	—	—	194.25	177.59
Protection of persons and property	4,178.23	—	—	400.00
Health and sanitation	—	—	—	—
Highways	14,235.48	15,164.50	12,783.65	13,345.84
Charities	—	—	—	—
Schools	—	4,538.13	256.00	4,212.87
Libraries	—	—	—	—
Recreation	—	—	—	8.43
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	1,000.00	53,500.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>3,500.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>50,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	288.00	268.33	898.36	1,216.89
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>288.00</i>	<i>268.33</i>	<i>898.36</i>	<i>1,216.89</i>
Refunds	5,566.66	451.19	118.48	2,881.26
Agency, trust, and investment	6,869.99	11,986.27	4,936.15	7,947.83
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>3,401.03</i>	<i>3,401.03</i>	<i>1,859.43</i>	<i>3,563.91</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,075.56</i>	<i>8,361.24</i>	<i>2,759.72</i>	<i>4,066.52</i>
<i>All other</i>	<i>393.40</i>	<i>224.00</i>	<i>317.00</i>	<i>317.40</i>

RECAPITULATION.

Maintenance and interest	\$103,792.25	\$113,930.19	\$109,745.73	\$106,511.07
Permanent debt (except from sinking funds)	—	1,000.00	3,500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,413.71	19,702.63	13,233.90	18,144.73
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	50,000.00	—
Transfers (except to sinking funds) and refunds	5,854.66	719.52	1,016.84	4,098.15
Agency, trust, and investment	6,869.99	11,986.27	4,936.15	7,947.83
Total payments	\$134,930.61	\$147,338.61	\$182,432.62	\$136,701.78
Balance on hand, including funds	42,201.89	46,869.58	103,472.87	69,018.14
GRAND TOTAL	\$177,132.50	\$194,208.19	\$285,905.49	\$205,719.92

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leverett POPULATION 790	Becket POPULATION 744	Richmond POPULATION 735	Granville POPULATION 733
REVENUE.	\$91,573.25	\$124,095.13	\$86,063.35	\$128,444.73
General	75,193.99	105,144.39	68,142.35	113,177.52
<i>Taxes</i>	<i>49,535.96</i>	<i>62,551.93</i>	<i>50,566.03</i>	<i>84,000.60</i>
Property and poll	36,876.92	48,115.20	38,611.43	63,814.08
Corporation and income	12,659.04	14,436.73	11,954.60	20,186.52
<i>Licenses and permits</i>	<i>15.00</i>	<i>2,530.50</i>	<i>516.50</i>	<i>25.50</i>
<i>Fines and forfeits</i>	<i>30.00</i>	<i>30.00</i>	—	—
<i>Grants and gifts</i>	<i>25,613.03</i>	<i>40,031.96</i>	<i>17,059.82</i>	<i>29,151.42</i>
For expenses	25,613.03	40,031.96	17,059.82	29,151.42
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	16,379.26	18,950.74	17,921.00	15,267.21
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,690.27</i>	<i>2,811.25</i>	<i>5,140.99</i>	<i>4,634.50</i>
<i>Departmental</i>	<i>13,424.53</i>	<i>15,349.34</i>	<i>12,618.50</i>	<i>10,220.65</i>
General government	—	76.22	40.98	40.95
Protection of persons and property	169.70	515.56	8.55	8.71
Health and sanitation	194.90	—	—	—
Highways	3,773.40	1,400.00	6,853.85	7,014.63
Charities	8,068.44	11,114.63	4,682.82	3,001.39
Veterans' services	363.73	80.00	142.00	137.00
Schools	668.03	2,162.93	860.80	—
Libraries	10.99	—	9.50	7.97
Recreation	—	—	—	—
Unclassified	175.34	—	20.00	10.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>439.23</i>	<i>16.50</i>	<i>—</i>
<i>Interest</i>	<i>264.46</i>	<i>350.92</i>	<i>145.01</i>	<i>412.06</i>
On sinking funds	—	—	—	—
On trust and investment funds	115.56	54.58	33.00	371.90
All other	148.90	296.34	112.01	40.16
NON-REVENUE.	\$183,314.38	\$17,216.00	\$15,311.54	\$70,282.37
Offsets to outlays	6,200.00	9,955.15	8,427.72	10,994.07
<i>Departmental</i>	<i>6,200.00</i>	<i>9,955.15</i>	<i>8,427.72</i>	<i>10,994.07</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	140,761.25	—	—	37,000.00
<i>Loans, general purposes</i>	<i>140,000.00</i>	<i>—</i>	<i>—</i>	<i>6,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>31,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>761.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	16,258.78	154.30	33.00	870.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	16,258.78	154.30	33.00	870.00
Refunds	73.77	803.13	1,997.29	120.63
Agency, trust, and investment	20,020.58	6,303.42	4,853.53	21,297.67
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>1,813.88</i>	<i>3,160.47</i>	<i>2,708.98</i>	<i>4,384.81</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>17,980.50</i>	<i>2,931.15</i>	<i>1,795.95</i>	<i>16,601.46</i>
All other	226.20	211.80	348.60	311.40
RECAPITULATION.				
Revenue and offsets to outlays	\$97,773.25	\$134,050.28	\$94,491.07	\$139,438.80
Premiums	761.25	—	—	—
Municipal indebtedness	140,000.00	—	—	37,000.00
Transfers and refunds	16,332.55	957.43	2,030.29	990.63
Agency, trust, and investment	20,020.58	6,303.42	4,853.53	21,297.67
Total receipts	\$274,887.63	\$141,311.13	\$101,374.89	\$198,727.10
Balance on hand, including funds	58,725.71	63,091.08	38,821.82	32,461.24
GRAND TOTAL	\$333,613.34	\$204,402.21	\$140,196.71	\$231,188.34

Graded According to Population of 1950 — Continued.

PAYMENTS.	Leverett POPULATION 790	Becket POPULATION 744	Richmond POPULATION 736	Granville POPULATION 733
Maintenance	\$77,138.80	\$110,572.95	\$71,615.47	\$105,923.21
<i>Departmental</i>	<i>76,738.80</i>	<i>109,218.78</i>	<i>70,947.12</i>	<i>105,920.64</i>
General government	3,948.21	5,036.94	5,026.58	6,313.27
Protection of persons and property	900.04	4,253.54	1,917.73	1,846.93
Health and sanitation	755.55	2,642.75	1,419.94	666.14
Highways	17,028.83	30,183.81	18,459.82	47,365.10
Charities	24,005.36	34,429.10	14,907.00	10,470.98
Veterans' services	340.51	231.00	568.00	379.20
Schools	27,456.07	29,643.44	25,908.74	34,629.22
Libraries	541.34	275.00	822.93	1,968.22
Recreation	618.64	183.66	75.16	135.78
Pensions	95.96	118.68	527.88	814.30
Unclassified	1,048.29	2,240.86	1,313.34	1,331.50
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>400.00</i>	<i>1,354.17</i>	<i>668.35</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2.57</i>
Interest	—	225.00	78.75	131.74
<i>Loans, general purposes</i>	<i>—</i>	<i>225.00</i>	<i>78.75</i>	<i>131.74</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	\$7,736.06	\$19,578.96	\$16,520.07	\$33,371.43
<i>Departmental</i>	<i>57,736.06</i>	<i>19,578.96</i>	<i>16,520.07</i>	<i>33,371.43</i>
General government	—	—	—	—
Protection of persons and property	1,891.64	—	1,420.97	10,499.02
Health and sanitation	—	—	—	—
Highways	8,982.58	11,930.53	14,517.59	21,313.62
Charities	—	—	—	217.98
Schools	46,861.84	7,648.43	581.51	555.81
Libraries	—	—	—	785.00
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	1,000.00	1,000.00	18,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>16,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	16,258.78	154.30	33.00	870.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>16,258.78</i>	<i>154.30</i>	<i>33.00</i>	<i>870.00</i>
Refunds	73.77	803.13	1,997.29	120.63
Agency, trust, and investment	4,137.11	6,305.22	4,710.95	21,926.40
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>1,813.88</i>	<i>3,160.47</i>	<i>2,708.98</i>	<i>4,384.81</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,093.43</i>	<i>2,931.15</i>	<i>1,653.37</i>	<i>17,230.19</i>
<i>All other</i>	<i>229.80</i>	<i>213.60</i>	<i>348.60</i>	<i>311.40</i>

RECAPITULATION.

Maintenance and interest	\$77,138.80	\$110,797.95	\$71,694.22	\$106,054.95
Permanent debt (except from sinking funds)	—	1,000.00	1,000.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	57,736.06	19,578.96	16,520.07	33,371.43
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	16,000.00
Transfers (except to sinking funds) and refunds	16,332.55	957.43	2,030.29	990.63
Agency, trust, and investment	4,137.11	6,305.22	4,710.95	21,926.40
Total payments	\$155,344.52	\$138,639.56	\$95,955.53	\$180,343.41
Balance on hand, including funds	178,268.82	65,762.65	44,241.18	50,844.93
GRAND TOTAL	\$333,613.34	\$204,402.21	\$140,196.71	\$231,188.34

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Egremont POPULATION 721	Plympton POPULATION 693	Truro POPULATION 651	Phillipston POPULATION 638
REVENUE.	\$69,528.05	\$83,037.13	\$96,689.92	\$81,930.03
General	56,460.57	67,959.92	82,361.73	68,409.79
<i>Taxes</i>	40,712.28	46,937.87	62,905.50	44,119.62
Property and poll	29,554.42	32,839.41	46,685.00	32,286.24
Corporation and income	11,157.86	14,098.46	16,220.50	11,833.38
<i>Licenses and permits</i>	860.00	9.00	1,689.00	31.50
<i>Fines and forfeits</i>	—	—	—	15.00
<i>Grants and gifts</i>	14,888.29	21,013.05	17,767.23	24,243.67
For expenses	14,888.29	21,013.05	17,767.23	24,243.67
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	13,067.48	15,077.21	14,328.19	13,520.24
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	4,998.37	2,560.76	6,383.39	1,849.10
<i>Departmental</i>	8,016.51	12,150.57	7,374.38	11,173.55
General government	13.65	.50	98.00	60.00
Protection of persons and property	17.01	11.12	417.25	7.16
Health and sanitation	—	261.43	—	11.00
Highways	1,855.77	116.00	—	2,018.73
Charities	5,189.53	9,766.58	3,460.47	8,306.72
Veterans' services	667.68	216.20	157.00	271.75
Schools	247.27	1,774.19	2,821.93	498.19
Libraries	10.60	4.55	66.73	—
Recreation	—	—	—	—
Unclassified	15.00	—	353.00	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	39.50	115.00	190.47	47.56
<i>Interest</i>	13.10	250.88	379.95	450.03
On sinking funds	—	—	—	—
On trust and investment funds	—	74.32	250.00	287.86
All other	13.10	176.56	129.95	162.17
NON-REVENUE.	\$23,262.91	\$9,016.59	\$15,802.99	\$33,911.58
Offsets to outlays	17,378.45	4,498.81	499.88	5,999.82
<i>Departmental</i>	17,378.45	4,498.81	499.88	5,999.82
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	—	24,500.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	24,500.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	39.50	310.00	598.63	600.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	39.50	310.00	598.63	600.00
Refunds	271.82	94.39	789.26	148.72
Agency, trust, and investment	5,573.14	4,113.39	13,915.22	2,663.04
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	3,611.97	2,277.01	9,576.74	929.72
<i>Reimbursements for grade crossings</i>	1,635.77	1,653.78	3,895.58	1,396.32
<i>Sinking and other permanent funds</i>	325.40	182.60	442.90	337.00
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$86,906.50	\$87,535.94	\$97,189.80	\$87,929.85
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	24,500.00
Transfers and refunds	311.32	404.39	1,387.89	748.72
Agency, trust, and investment	5,573.14	4,113.39	13,915.22	2,663.04
Total receipts	\$92,790.96	\$92,053.72	\$112,492.91	\$115,841.61
Balance on hand, including funds	28,202.25	25,926.21	16,750.69	18,331.50
GRAND TOTAL	\$120,993.21	\$117,979.93	\$129,243.60	\$134,173.11

Graded According to Population of 1950 — Continued.

PAYMENTS.	Egremont POPULATION 721	Plympton POPULATION 693	Truro POPULATION 651	Phillipston POPULATION 638
Maintenance	\$56,409.56	\$77,746.52	\$80,358.66	\$75,856.61
<i>Departmental</i>	<i>55,993.56</i>	<i>77,541.52</i>	<i>79,833.19</i>	<i>75,568.87</i>
General government	3,604.71	4,179.90	8,571.07	4,711.50
Protection of persons and property	1,898.19	3,229.89	9,130.60	1,569.09
Health and sanitation	1,140.20	3,393.73	4,571.67	1,278.62
Highways	17,452.80	12,764.37	12,906.99	18,171.42
Charities	12,307.74	26,021.74	13,071.21	24,040.17
Veterans' services	856.33	561.19	164.00	348.64
Schools	17,638.89	25,663.11	26,635.85	23,574.38
Libraries	278.65	379.78	1,334.64	447.92
Recreation	82.00	216.75	113.20	189.70
Pensions	—	—	90.00	26.80
Unclassified	734.05	1,131.06	3,243.96	1,210.63
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>416.00</i>	<i>205.00</i>	<i>525.47</i>	<i>287.74</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	—	178.75	1,063.22
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>178.75</i>	<i>1,063.22</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	15,115.00	6,840.95	9,705.71	11,967.77
<i>Departmental</i>	<i>15,115.00</i>	<i>6,840.95</i>	<i>9,705.71</i>	<i>11,967.77</i>
General government	—	—	4,115.00	116.50
Protection of persons and property	353.46	720.63	475.39	500.00
Health and sanitation	—	—	—	69.65
Highways	14,761.54	6,001.43	4,047.13	9,200.08
Charities	—	—	—	—
Schools	—	118.89	1,068.19	1,630.83
Libraries	—	—	—	—
Recreation	—	—	—	450.71
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	1,000.00	25,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>22,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	39.50	310.00	598.63	600.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>39.50</i>	<i>310.00</i>	<i>598.63</i>	<i>600.00</i>
Refunds	271.82	94.39	789.26	148.72
Agency, trust, and investment	5,980.34	4,464.76	13,836.05	3,030.15
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>3,611.97</i>	<i>2,277.01</i>	<i>9,576.74</i>	<i>929.72</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,041.17</i>	<i>2,005.15</i>	<i>3,816.41</i>	<i>1,758.03</i>
<i>All other</i>	<i>327.20</i>	<i>182.60</i>	<i>442.90</i>	<i>342.40</i>
RECAPITULATION.				
Maintenance and interest	\$56,409.56	\$77,746.52	\$80,537.41	\$76,919.83
Permanent debt (except from sinking funds)	—	—	1,000.00	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,115.00	6,840.95	9,705.71	11,967.77
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	22,500.00
Transfers (except to sinking funds) and refunds	311.32	404.39	1,387.89	748.72
Agency, trust, and investment	5,980.34	4,464.76	13,836.05	3,030.15
Total payments	\$77,816.22	\$89,456.62	\$106,467.06	\$118,166.47
Balance on hand, including funds	43,176.99	28,523.31	22,776.54	16,006.64
GRAND TOTAL	\$120,993.21	\$117,979.93	\$129,243.60	\$134,173.11

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Cummington POPULATION 613	Blandford POPULATION 597	Pelham POPULATION 581	Dunstable POPULATION 518
REVENUE.	\$94,151.21	\$122,008.40	\$60,340.81	\$48,773.41
General	74,984.47	81,899.39	49,413.17	36,966.68
<i>Taxes</i>	<i>42,888.60</i>	<i>47,215.80</i>	<i>35,982.38</i>	<i>20,811.69</i>
Property and poll	32,341.87	34,369.42	22,716.91	10,127.43
Corporation and income	10,546.73	12,846.38	13,265.47	10,684.26
<i>Licenses and permits</i>	<i>870.50</i>	<i>25.00</i>	<i>46.00</i>	<i>20.50</i>
<i>Fines and forfeits</i>	<i>120.00</i>	<i>41.00</i>	—	—
<i>Grants and gifts</i>	<i>31,105.37</i>	<i>31,617.59</i>	<i>13,384.79</i>	<i>16,134.49</i>
For expenses	31,095.37	34,617.59	13,384.79	16,134.49
For outlays	10.00	—	—	—
All other	—	—	—	—
Commercial	19,166.74	40,109.01	10,927.64	11,806.73
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,448.36</i>	<i>4,179.05</i>	<i>2,164.39</i>	<i>3,673.94</i>
<i>Departmental</i>	<i>15,285.65</i>	<i>14,764.64</i>	<i>8,162.82</i>	<i>5,195.48</i>
General government	316.05	—	30.45	410.60
Protection of persons and property	26.56	110.00	19.04	10.75
Health and sanitation	10.00	—	1.25	56.00
Highways	5,350.83	9,703.07	2,293.24	3,069.03
Charities	9,572.05	3,651.22	5,805.34	1,638.79
Veterans' services	—	310.90	—	—
Schools	2.89	610.85	13.50	—
Libraries	—	35.00	—	10.31
Recreation	2.76	—	—	—
Unclassified	4.51	343.60	—	—
<i>Public service enterprises</i>	<i>816.27</i>	<i>20,331.06</i>	—	<i>1,261.24</i>
Electric light	—	17,106.99	—	—
Water	816.27	3,224.07	—	1,261.24
All other	—	—	—	—
<i>Cemeteries</i>	<i>178.75</i>	<i>133.04</i>	<i>314.08</i>	<i>529.27</i>
<i>Interest</i>	<i>437.71</i>	<i>701.22</i>	<i>286.35</i>	<i>1,146.80</i>
On sinking funds	—	—	—	—
On trust and investment funds	255.65	580.59	229.45	1,118.58
All other	182.06	120.63	56.90	28.22
NON-REVENUE.	\$24,632.47	\$51,097.93	\$12,586.37	\$20,681.64
Offsets to outlays	8,899.82	41,403.51	5,999.83	5,999.96
<i>Departmental</i>	<i>8,899.82</i>	<i>17,691.21</i>	<i>5,999.83</i>	<i>5,999.96</i>
<i>Public service enterprises</i>	—	<i>23,712.30</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	8,000.00	1,000.00	—	10,000.00
<i>Loans, general purposes</i>	—	<i>1,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>8,000.00</i>	—	—	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,696.00	1,172.15	1,440.05	1,611.51
<i>From sinking funds</i>	—	—	—	—
All other	1,696.00	1,172.15	1,440.05	1,611.51
Refunds	251.18	1,833.32	58.08	37.22
Agency, trust, and investment	5,785.47	5,688.95	5,088.41	3,032.95
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	<i>2,646.73</i>	<i>1,918.35</i>	<i>3,234.89</i>	<i>1,011.11</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,895.54</i>	<i>3,328.20</i>	<i>1,610.52</i>	<i>1,770.44</i>
All other	243.20	442.40	243.00	251.40
RECAPITULATION.				
Revenue and offsets to outlays	\$103,051.03	\$163,411.91	\$66,340.64	\$54,773.37
Premiums	—	—	—	—
Municipal indebtedness	8,000.00	1,000.00	—	10,000.00
Transfers and refunds	1,947.18	3,005.47	1,498.13	1,648.73
Agency, trust, and investment	5,785.47	5,688.95	5,088.41	3,032.95
Total receipts	\$118,783.68	\$173,106.33	\$72,927.18	\$69,455.05
Balance on hand, including funds	31,894.57	23,792.85	36,930.23	16,672.72
GRAND TOTAL	\$150,678.25	\$196,899.18	\$109,857.41	\$86,127.77

Graded According to Population of 1950 — Continued.

PAYMENTS.	Cummington POPULATION 613	Blandford POPULATION 597	Pelham POPULATION 581	Dunstable POPULATION 518
Maintenance	\$86,466.03	\$96,630.62	\$50,753.44	\$55,590.13
<i>Departmental</i>	<i>85,291.33</i>	<i>82,528.42</i>	<i>50,094.68</i>	<i>54,169.38</i>
General government	2,897.72	7,685.51	1,907.25	5,736.09
Protection of persons and property	1,237.23	1,447.01	706.63	1,255.24
Health and sanitation	2,407.39	548.61	291.76	1,110.75
Highways	22,947.71	32,652.94	10,687.41	16,951.97
Charities	24,866.86	12,484.27	14,022.49	5,916.79
Veterans' services	—	335.50	75.00	50.00
Schools	27,476.55	24,460.17	21,913.13	21,446.14
Libraries	545.50	1,051.31	217.39	1,074.28
Recreation	2,132.92	214.07	62.69	174.71
Pensions	248.33	428.95	—	53.75
Unclassified	531.12	1,220.08	210.93	399.66
<i>Public service enterprises</i>	<i>693.42</i>	<i>13,713.72</i>	<i>—</i>	<i>450.40</i>
Electric light	—	10,498.58	—	—
Water	693.42	3,215.14	—	450.40
All other	—	—	—	—
<i>Cemeteries</i>	<i>481.28</i>	<i>388.48</i>	<i>658.76</i>	<i>970.35</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	121.72	454.50	—	90.28
<i>Loans, general purposes</i>	<i>121.72</i>	<i>224.31</i>	<i>—</i>	<i>90.28</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>230.19</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	15,886.18	25,684.85	8,989.82	9,302.09
<i>Departmental</i>	<i>13,927.34</i>	<i>21,924.30</i>	<i>8,989.82</i>	<i>8,290.16</i>
General government	—	5,329.24	—	160.00
Protection of persons and property	1,694.48	1,198.80	116.90	—
Health and sanitation	—	—	—	—
Highways	11,842.66	15,396.26	8,510.22	7,699.96
Charities	—	—	—	—
Schools	390.20	—	362.70	55.20
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	375.00
<i>Public service enterprises</i>	<i>1,948.84</i>	<i>3,760.55</i>	<i>—</i>	<i>1,011.93</i>
Electric light	—	3,157.18	—	—
Water	1,948.84	603.37	—	1,011.93
All other	—	—	—	—
<i>Cemeteries</i>	<i>10.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	18,000.00	23,900.00	—	10,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>13,900.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>16,000.00</i>	<i>10,000.00</i>	<i>—</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,696.00	1,172.15	1,440.05	1,611.51
<i>To sinking funds from revenue</i>	<i>1,696.00</i>	<i>1,172.15</i>	<i>1,440.05</i>	<i>1,611.51</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	251.18	1,833.32	58.08	37.22
Agency, trust, and investment	7,367.40	6,063.04	6,720.42	2,693.17
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>2,646.73</i>	<i>1,918.35</i>	<i>3,234.89</i>	<i>1,011.11</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,475.67</i>	<i>3,704.09</i>	<i>3,242.53</i>	<i>1,430.66</i>
<i>All other</i>	<i>245.00</i>	<i>440.60</i>	<i>243.00</i>	<i>251.40</i>

RECAPITULATION.

Maintenance and interest	\$86,587.75	\$97,085.12	\$50,753.44	\$55,680.41
Permanent debt (except from sinking funds)	2,000.00	13,900.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,886.18	25,684.85	8,989.82	9,302.09
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	16,000.00	10,000.00	—	10,000.00
Transfers (except to sinking funds) and refunds	1,947.18	3,005.47	1,498.13	1,648.73
Agency, trust, and investment	7,367.40	6,063.04	6,720.42	2,693.17
Total payments	\$129,788.51	\$155,738.48	\$67,961.81	\$79,324.40
Balance on hand, including funds	20,889.74	41,160.70	41,895.60	6,803.37
GRAND TOTAL	\$150,678.25	\$196,899.18	\$109,857.41	\$86,127.77

¹ Includes \$8,500 paid from sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wales POPULATION 497	Chesterfield POPULATION 496	Florida POPULATION 479	New Braintree POPULATION 478
REVENUE.	\$57,710.11	\$89,414.33	\$123,811.52	\$68,018.30
General	48,567.95	73,104.43	110,820.57	56,648.08
<i>Taxes</i>	31,809.77	46,355.37	85,054.01	32,446.14
Property and poll	21,148.13	35,723.37	70,416.01	22,685.00
Corporation and income	10,661.64	10,632.00	14,638.00	9,761.14
<i>Licenses and permits</i>	35.00	10.50	2,142.00	1.50
<i>Fines and forfeits</i>	10.00	—	—	—
<i>Grants and gifts</i>	16,713.18	26,738.56	23,624.56	24,200.44
For expenses	16,713.18	26,738.56	23,624.56	24,200.44
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	9,142.16	16,309.90	12,990.95	11,370.22
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	1,860.63	1,543.75	2,521.15	2,306.04
<i>Departmental</i>	6,696.54	13,757.91	10,104.63	8,470.45
General government	3.00	—	95.29	34.00
Protection of persons and property	4.00	10.00	13.75	33.55
Health and sanitation	—	—	—	—
Highways	2,279.59	4,467.60	7,166.85	5,261.75
Charities	3,800.28	8,203.45	2,669.29	2,332.99
Veterans' services	50.00	—	125.65	430.00
Schools	310.44	757.27	10.00	41.76
Libraries98	—	—	4.70
Recreation	—	—	—	—
Unclassified	248.25	319.59	23.80	331.70
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	319.00	—	10.00	6.00
<i>Interest</i>	265.99	1,008.24	355.17	587.73
On sinking funds	—	—	—	—
On trust and investment funds	108.03	852.87	—	357.69
All other	157.96	155.37	355.17	230.04
NON-REVENUE.	\$17,999.75	\$27,554.57	\$165,582.75	\$9,500.24
Offsets to outlays	6,100.01	13,600.00	81,698.77	5,999.77
<i>Departmental</i>	6,100.01	13,600.00	81,698.77	5,999.77
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	9,225.00	8,000.00	70,400.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	9,225.00	8,000.00	70,400.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	77.25	828.10	5,000.00	337.50
<i>From sinking funds</i>	—	—	—	—
All other	77.25	828.10	5,000.00	337.50
Refunds	85.55	217.37	177.88	136.15
Agency, trust, and investment	2,511.94	4,909.10	8,306.10	3,026.82
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	822.15	2,940.81	5,192.20	1,549.53
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,501.19	1,821.49	2,872.50	1,170.89
All other	188.60	146.80	241.40	306.40
RECAPITULATION.				
Revenue and offsets to outlays	\$63,810.12	\$103,014.33	\$205,510.29	\$74,018.07
Premiums	—	—	—	—
Municipal indebtedness	9,225.00	8,000.00	70,400.00	—
Transfers and refunds	162.80	1,045.47	5,177.88	473.65
Agency, trust, and investment	2,511.94	4,909.10	8,306.10	3,026.82
Total receipts	\$75,709.86	\$116,968.90	\$289,394.27	\$77,518.54
Balance on hand, including funds	14,921.00	26,006.24	9,947.74	13,005.39
GRAND TOTAL	\$90,630.86	\$142,975.14	\$299,342.01	\$90,523.93

Graded According to Population of 1950 — Continued.

PAYMENTS.	Wales POPULATION 497	Chesterfield POPULATION 496	Florida POPULATION 479	New Braintree POPULATION 478
Maintenance	\$50,686.31	\$77,068.46	\$86,192.18	\$60,254.27
<i>Departmental</i>	<i>49,624.97</i>	<i>76,635.46</i>	<i>85,860.13</i>	<i>59,264.47</i>
General government	4,273.67	3,153.27	5,227.07	2,460.16
Protection of persons and property	1,318.86	1,039.80	756.60	441.99
Health and sanitation	476.08	1,880.33	987.15	1,046.24
Highways	10,714.39	26,153.62	41,337.64	26,443.60
Charities	13,720.61	22,447.52	8,251.92	5,410.49
Veterans' services	152.50	—	113.85	565.56
Schools	17,386.91	19,243.00	28,185.18	21,643.80
Libraries	713.48	279.97	223.18	356.03
Recreation	199.49	52.29	92.70	54.37
Pensions	43.60	80.08	24.56	—
Unclassified	625.38	2,305.58	660.28	842.23
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,061.34</i>	<i>433.00</i>	<i>332.05</i>	<i>989.80</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	89.20	521.42	693.01	142.03
<i>Loans, general purposes</i>	<i>89.20</i>	<i>521.42</i>	<i>693.01</i>	<i>142.03</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,705.57	17,387.36	84,943.75	11,396.41
<i>Departmental</i>	<i>7,705.57</i>	<i>17,387.36</i>	<i>84,943.75</i>	<i>11,396.41</i>
General government	300.89	90.00	—	1,605.70
Protection of persons and property	687.58	294.59	—	—
Health and sanitation	—	—	—	—
Highways	5,785.59	17,002.77	84,614.24	9,790.71
Charities	—	—	—	—
Schools	800.31	—	329.51	—
Libraries	—	—	—	—
Recreation	131.20	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	13,650.00	11,200.00	65,400.00	1,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>3,200.00</i>	<i>—</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>12,650.00</i>	<i>8,000.00</i>	<i>65,400.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	77.25	828.10	5,000.00	337.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>77.25</i>	<i>828.10</i>	<i>5,000.00</i>	<i>337.50</i>
Refunds	85.55	217.37	177.88	136.15
Agency, trust, and investment	2,558.31	4,922.54	13,235.34	3,136.47
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>822.15</i>	<i>2,940.81</i>	<i>5,192.20</i>	<i>1,549.53</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,536.76</i>	<i>1,834.93</i>	<i>7,801.74</i>	<i>1,280.54</i>
<i>All other</i>	<i>199.40</i>	<i>146.80</i>	<i>241.40</i>	<i>306.40</i>

RECAPITULATION.

Maintenance and interest	\$50,775.51	\$77,589.88	\$86,885.19	\$60,396.30
Permanent debt (except from sinking funds)	1,000.00	3,200.00	—	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,705.57	17,387.36	84,943.75	11,396.41
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	12,650.00	8,000.00	65,400.00	—
Transfers (except to sinking funds) and refunds	162.80	1,045.47	5,177.88	473.65
Agency, trust, and investment	2,558.31	4,922.54	13,235.34	3,136.47
Total payments	\$74,852.19	\$112,145.25	\$255,642.16	\$76,402.83
Balance on hand, including funds	15,778.67	30,829.89	43,699.85	14,121.10
GRAND TOTAL	\$90,630.86	\$142,975.14	\$299,342.01	\$90,523.93

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Worthington POPULATION 462	Oakham POPULATION 453	Westhampton POPULATION 452	Hancock POPULATION 441
REVENUE.	\$93,253.90	\$77,933.05	\$61,137.21	\$57,546.98
General	75,888.41	65,633.97	48,528.34	49,990.51
<i>Taxes</i>	<i>48,411.84</i>	<i>38,655.43</i>	<i>28,451.80</i>	<i>29,540.10</i>
Property and poll	39,128.66	29,624.86	19,376.15	21,505.97
Corporation and income	9,283.18	9,030.57	9,075.65	8,034.13
<i>Licenses and permits</i>	<i>396.00</i>	<i>7.00</i>	<i>14.50</i>	<i>2,546.00</i>
<i>Fines and forfeits</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Grants and gifts</i>	<i>27,080.57</i>	<i>26,971.54</i>	<i>20,062.04</i>	<i>17,904.41</i>
For expenses	27,080.57	26,971.54	20,062.04	17,904.41
For outlays	-	-	-	-
All other	-	-	-	-
Commercial	17,365.49	12,299.08	12,608.87	7,556.47
<i>Special assessments</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
To meet expenses	-	-	-	-
To meet outlays	-	-	-	-
<i>Privileges</i>	<i>3,207.91</i>	<i>1,951.32</i>	<i>1,885.17</i>	<i>1,830.59</i>
<i>Departmental</i>	<i>13,791.32</i>	<i>9,630.05</i>	<i>10,424.83</i>	<i>5,564.59</i>
General government	13.50	30.80	7.00	154.00
Protection of persons and property	371.30	1.50	13.45	3.80
Health and sanitation	-	-	-	-
Highways	8,101.15	5,680.05	6,252.83	1,599.70
Charities	4,361.37	3,897.01	3,950.47	3,472.80
Veterans' services	221.00	-	-	-
Schools	723.00	-	200.00	311.79
Libraries	-	15.38	-	-
Recreation	-	-	-	-
Unclassified	-	5.31	1.08	22.50
<i>Public service enterprises</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Electric light	-	-	-	-
Water	-	-	-	-
All other	-	-	-	-
<i>Cemeteries</i>	<i>85.00</i>	<i>78.00</i>	<i>-</i>	<i>80.00</i>
<i>Interest</i>	<i>281.26</i>	<i>639.71</i>	<i>298.87</i>	<i>81.29</i>
On sinking funds	-	-	-	-
On trust and investment funds	229.44	530.38	99.15	32.91
All other	51.82	109.33	199.72	48.38
NON-REVENUE.	\$71,524.99	\$11,584.56	\$30,392.80	\$26,044.88
Offsets to outlays	32,524.21	7,500.00	12,600.00	13,338.20
<i>Departmental</i>	<i>32,524.21</i>	<i>7,500.00</i>	<i>12,600.00</i>	<i>13,338.20</i>
<i>Public service enterprises</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Municipal indebtedness	33,000.00	-	15,000.00	7,000.00
<i>Loans, general purposes</i>	<i>19,000.00</i>	<i>-</i>	<i>15,000.00</i>	<i>-</i>
<i>Loans, public service enterprises</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Loans, cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Bonds refunded, current year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including revenue loans)</i>	<i>14,000.00</i>	<i>-</i>	<i>-</i>	<i>7,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Premiums</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers	215.63	313.61	140.80	2,014.00
<i>From sinking funds</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
All other	215.63	313.61	140.80	2,014.00
Refunds	472.53	333.00	45.93	31.18
Agency, trust, and investment	5,312.62	3,437.95	2,606.07	3,661.50
<i>Taxes and licenses for State</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Taxes for county</i>	<i>3,528.97</i>	<i>1,239.62</i>	<i>1,764.48</i>	<i>1,805.98</i>
<i>Reimbursements for grade crossings</i>	<i>1,548.45</i>	<i>1,936.53</i>	<i>717.19</i>	<i>1,630.92</i>
<i>Sinking and other permanent funds</i>	<i>235.20</i>	<i>261.80</i>	<i>124.10</i>	<i>224.60</i>
All other	-	-	-	-
RECAPITULATION.				
Revenue and offsets to outlays	\$125,778.11	\$85,433.05	\$73,737.21	\$70,885.18
Premiums	-	-	-	-
Municipal indebtedness	33,000.00	-	15,000.00	7,000.00
Transfers and refunds	688.16	646.61	186.73	2,045.18
Agency, trust, and investment	5,312.62	3,437.95	2,606.07	3,661.50
Total receipts	\$164,778.89	\$89,517.61	\$91,530.01	\$83,591.86
Balance on hand, including funds	25,942.94	21,798.80	17,055.00	9,785.06
GRAND TOTAL	\$190,721.83	\$111,315.91	\$108,585.01	\$93,376.92

Graded According to Population of 1950 — Continued.

PAYMENTS.	Worthington POPULATION 462	Oakham POPULATION 453	Westhampton POPULATION 452	Hancock POPULATION 441
Maintenance	\$74,596.99	\$63,209.67	\$53,906.47	\$47,158.41
Departmental	74,202.59	62,811.76	53,661.47	46,643.82
General government	5,688.74	3,700.04	2,094.53	3,093.43
Protection of persons and property	1,391.27	728.16	768.38	567.46
Health and sanitation	538.93	783.84	441.68	799.18
Highways	30,671.78	22,712.81	19,576.45	14,228.24
Charities	16,971.82	13,952.83	11,594.08	11,317.33
Veterans' services	85.60	28.80	—	—
Schools	17,842.31	18,764.52	18,003.07	15,668.08
Libraries	184.18	914.92	257.94	270.51
Recreation	58.23	98.13	42.79	104.27
Pensions	44.60	—	143.91	188.24
Unclassified	725.13	1,127.71	738.64	407.08
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	394.40	397.91	245.00	514.59
Administration of trust funds	—	—	—	—
Interest	344.48	—	—	46.28
Loans, general purposes	344.48	—	—	46.28
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	50,699.88	12,808.25	33,788.19	13,833.30
Departmental	50,699.88	12,808.25	33,788.19	13,833.30
General government	150.00	—	15,304.86	31.20
Protection of persons and property	7,347.50	150.75	3,688.00	259.90
Health and sanitation	—	—	—	—
Highways	43,051.09	12,657.50	14,643.23	13,487.80
Charities	—	—	—	54.40
Schools	151.29	—	152.10	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	15,000.00	—	—	7,000.00
From sinking funds	—	—	—	—
From revenue and other sources	1,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	14,000.00	—	—	7,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	215.63	313.61	140.80	2,014.00
To sinking funds from revenue	—	—	—	—
All other	215.63	313.61	140.80	2,014.00
Refunds	472.53	333.00	45.93	31.18
Agency, trust, and investment	5,406.43	4,173.19	2,421.84	6,682.71
Taxes and licenses for State	—	—	—	—
Taxes for county	3,528.97	1,239.62	1,764.48	1,805.98
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	1,642.26	2,671.77	532.96	4,652.15
All other	235.20	261.80	124.40	224.60
RECAPITULATION.				
Maintenance and interest	\$74,941.47	\$63,209.67	\$53,906.47	\$47,204.69
Permanent debt (except from sinking funds)	1,000.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	50,699.88	12,808.25	33,788.19	13,833.30
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	14,000.00	—	—	7,000.00
Transfers (except to sinking funds) and refunds	688.16	646.61	186.73	2,045.18
Agency, trust, and investment	5,406.43	4,173.19	2,421.84	6,682.71
Total payments	\$146,735.94	\$80,837.72	\$90,303.23	\$76,765.88
Balance on hand, including funds	43,985.89	30,478.19	18,281.78	16,611.04
GRAND TOTAL	\$190,721.83	\$111,315.91	\$108,585.01	\$93,376.92

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boxborough POPULATION 437	Mashpee POPULATION 436	Sandisfield POPULATION 436	Warwick POPULATION 424
REVENUE.	\$45,694.69	\$96,864.48	\$101,996.99	\$67,371.58
General	39,746.27	86,047.03	89,242.40	52,981.61
Taxes	26,722.49	65,063.55	44,823.23	30,766.87
Property and poll	16,886.90	53,479.30	35,976.22	21,025.73
Corporation and income	9,835.59	11,584.25	8,847.01	9,741.14
Licenses and permits	20.00	1,556.00	1,538.50	432.00
Fines and forfeits	—	—	10.00	—
Grants and gifts	13,003.78	18,995.32	42,870.67	21,782.74
For expenses	10,506.78	17,995.32	42,870.67	21,782.74
For outlays	2,497.00	1,000.00	—	—
All other	—	432.16	—	—
Commercial	5,948.42	10,817.45	12,754.59	14,389.97
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	1,697.76	1,683.83	2,436.36	902.64
Departmental	3,809.89	8,876.45	9,573.67	12,703.91
General government	124.65	470.00	13.35	51.50
Protection of persons and property	8.70	12.67	6.10	5.33
Health and sanitation	160.50	—	—	—
Highways	600.00	2,645.63	4,552.49	7,955.25
Charities	2,511.56	5,238.02	4,284.73	4,309.82
Veterans' services	80.00	403.20	15.00	378.54
Schools	295.75	—	700.00	—
Libraries	28.73	—	—	3.47
Recreation	—	—	—	—
Unclassified	—	106.93	2.00	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	95.29	—	25.00	231.74
Interest	345.48	257.17	719.56	551.68
On sinking funds	—	—	—	—
On trust and investment funds	191.48	—	13.15	278.86
All other	154.00	257.17	706.41	272.82
NON-REVENUE.	\$23,448.97	\$14,761.36	\$72,872.48	\$19,448.76
Offsets to outlays	11,074.97	3,659.81	27,962.54	3,559.03
Departmental	11,074.97	3,659.81	27,962.54	3,559.03
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	10,000.00	3,675.00	38,285.00	10,500.00
Loans, general purposes	—	—	38,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	3,675.00	—	10,500.00
Unpaid warrants or orders, current year	—	—	285.00	—
Premiums	—	—	—	—
Transfers	189.11	—	970.80	292.40
From sinking funds	—	—	—	—
All other	189.11	—	970.80	292.40
Refunds	53.71	722.09	56.64	1,261.08
Agency, trust, and investment	2,131.18	6,704.46	5,597.50	3,836.25
Taxes and licenses for State	—	—	—	—
Taxes for county	866.67	5,525.04	2,483.23	1,360.41
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,040.31	1,127.22	3,057.97	2,277.04
All other	224.20	52.20	56.30	198.80
RECAPITULATION.				
Revenue and offsets to outlays	\$56,769.66	\$100,524.29	\$129,959.53	\$70,930.61
Premiums	—	—	285.00	—
Municipal indebtedness	10,000.00	3,675.00	38,000.00	10,500.00
Transfers and refunds	242.82	722.09	1,027.44	1,553.48
Agency, trust, and investment	2,131.18	6,704.46	5,597.50	3,836.25
Total receipts	\$69,143.66	\$111,625.84	\$174,869.47	\$86,820.34
Balance on hand, including funds	7,120.53	16,889.75	30,559.56	16,572.57
GRAND TOTAL	\$76,264.19	\$128,515.59	\$205,429.03	\$103,392.91

Graded According to Population of 1950 — Continued.

PAYMENTS.	Boxborough POPULATION 437	Mashpee POPULATION 436	Sandisfield POPULATION 436	Warwick POPULATION 424
Maintenance	\$38,780.17	\$84,333.04	\$80,307.05	\$71,074.89
<i>Departmental</i>	<i>38,411.92</i>	<i>83,933.74</i>	<i>79,704.99</i>	<i>70,396.39</i>
General government	2,552.09	12,172.63	4,492.99	2,499.91
Protection of persons and property	652.78	2,894.86	1,567.93	580.31
Health and sanitation	1,773.77	1,968.67	1,231.09	368.30
Highways	8,861.68	13,684.55	39,535.27	28,090.06
Charities	7,292.22	22,906.64	15,368.47	14,906.38
Veterans' services	—	3,759.72	220.00	514.64
Schools	16,290.87	24,086.26	15,764.92	20,689.20
Libraries	509.24	206.89	241.25	1,014.05
Recreation	39.51	146.06	55.26	214.02
Pensions	53.75	105.64	356.00	325.48
Unclassified	386.01	2,001.82	961.81	1,194.04
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>368.25</i>	<i>399.30</i>	<i>512.08</i>	<i>678.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	107.14	543.08	547.75	232.50
<i>Loans, general purposes</i>	<i>107.14</i>	<i>543.08</i>	<i>547.75</i>	<i>232.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	14,843.71	7,787.99	67,364.10	6,624.31
<i>Departmental</i>	<i>14,843.71</i>	<i>7,787.99</i>	<i>67,364.10</i>	<i>6,624.31</i>
General government	—	—	—	—
Protection of persons and property	259.98	194.93	197.50	—
Health and sanitation	—	—	—	—
Highways	600.00	4,502.71	24,678.83	6,034.35
Charities	13,983.73	412.55	42,487.77	589.96
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	2,677.80	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	17,500.00	5,500.00	11,000.00	18,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,500.00</i>	<i>1,000.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>17,500.00</i>	<i>3,000.00</i>	<i>10,000.00</i>	<i>16,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	189.11	—	970.80	292.40
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>189.11</i>	<i>—</i>	<i>970.80</i>	<i>292.40</i>
Refunds	53.71	722.09	56.64	1,261.08
Agency, trust, and investment	2,286.90	6,418.46	4,609.20	3,922.45
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>866.67</i>	<i>5,525.04</i>	<i>2,483.23</i>	<i>1,360.41</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,196.03</i>	<i>829.22</i>	<i>2,070.17</i>	<i>2,363.24</i>
<i>All other</i>	<i>224.20</i>	<i>64.20</i>	<i>55.80</i>	<i>198.80</i>

RECAPITULATION.

Maintenance and interest	\$38,887.31	\$84,876.12	\$80,854.80	\$71,307.39
Permanent debt (except from sinking funds)	—	¹ 2,500.00	1,000.00	² 2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,843.71	7,787.99	67,364.10	6,624.31
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	17,500.00	3,000.00	10,000.00	16,000.00
Transfers (except to sinking funds) and refunds	242.82	722.09	1,027.44	1,553.48
Agency, trust, and investment	2,286.90	6,418.46	4,609.20	3,922.45
Total payments	\$73,760.74	\$105,304.66	\$164,855.54	\$101,407.63
<i>Balance on hand, including funds</i>	<i>2,503.45</i>	<i>23,210.93</i>	<i>40,573.49</i>	<i>1,985.28</i>
GRAND TOTAL	\$76,264.19	\$128,515.59	\$205,429.03	\$103,392.91

¹ Includes \$1,000 paid from gifts for outlays.² Includes \$1,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Salem POPULATION 394	Holland POPULATION 375	Monterey POPULATION 371	Windsor POPULATION 370
REVENUE.	\$87,872.42	\$48,023.44	\$76,857.43	\$72,473.51
General	64,481.14	39,269.20	68,326.70	60,839.90
<i>Taxes</i>	37,992.08	24,224.07	45,814.29	28,563.43
Property and poll	25,844.33	18,018.11	37,289.41	18,587.62
Corporation and income	12,147.75	6,205.96	8,524.88	9,975.81
<i>Licenses and permits</i>	26.00	1,062.94	78.00	762.00
<i>Fines and forfeits</i>	60.00	10.00	177.50	15.00
<i>Grants and gifts</i>	26,403.06	13,972.19	22,256.91	31,499.47
For expenses	26,403.06	13,972.19	22,256.91	31,499.47
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	23,391.28	8,754.24	8,530.73	11,633.61
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	1,324.69	1,959.89	2,780.10	1,736.04
<i>Departmental</i>	21,833.79	6,465.20	5,514.05	9,435.52
General government	262.90	36.40	43.01	124.90
Protection of persons and property	116.25	7.75	7.28	3.10
Health and sanitation	—	—	—	—
Highways	2,446.20	3,361.30	1,899.59	6,387.32
Charities	7,755.09	2,493.32	2,921.68	2,550.20
Veterans' services	357.50	—	—	—
Schools	10,881.86	311.04	478.40	370.00
Libraries	4.23	3.50	41.71	—
Recreation	—	—	—	—
Unclassified	9.76	251.89	122.38	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	177.38	200.00	93.87	8.00
<i>Interest</i>	55.42	129.15	142.71	454.05
On sinking funds	—	—	—	—
On trust and investment funds	28.01	27.49	33.69	439.75
All other	27.41	101.66	109.02	14.30
NON-REVENUE.	\$9,110.19	\$8,846.76	\$15,266.64	\$15,756.05
Offsets to outlays	—	3,468.12	10,249.06	10,698.05
<i>Departmental</i>	—	3,468.12	10,249.06	10,698.05
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	94.00	236.80	33.69	749.27
<i>From sinking funds</i>	—	—	—	—
All other	94.00	236.80	33.69	749.27
Refunds	3,956.07	3,123.21	207.26	146.85
Agency, trust, and investment	5,060.12	2,018.63	4,776.63	4,161.88
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	1,133.68	548.10	3,160.47	1,805.98
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	3,720.44	1,326.53	1,536.36	2,159.50
All other	206.00	144.00	79.80	196.40
RECAPITULATION.				
Revenue and offsets to outlays	\$87,872.42	\$51,491.56	\$87,106.49	\$83,171.56
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	4,050.07	3,360.01	240.95	896.12
Agency, trust, and investment	5,060.12	2,018.63	4,776.63	4,161.88
Total receipts	\$96,982.61	\$56,870.20	\$92,124.07	\$88,229.56
Balance on hand, including funds	28,636.60	21,465.77	17,664.26	42,946.74
GRAND TOTAL	\$125,619.21	\$78,335.97	\$109,788.33	\$131,176.30

Graded According to Population of 1950 — Continued.

PAYMENTS.	New Salem POPULATION 394	Holland POPULATION 375	Monterey POPULATION 371	Windsor POPULATION 370
Maintenance	\$88,460.48	\$39,727.02	\$52,109.54	\$53,292.01
<i>Departmental</i>	<i>87,851.63</i>	<i>39,287.73</i>	<i>51,559.75</i>	<i>53,177.01</i>
General government	4,019.99	3,618.63	3,106.30	2,634.72
Protection of persons and property	1,256.22	555.86	1,588.18	587.27
Health and sanitation	715.79	124.72	937.12	359.79
Highways	16,653.26	12,458.79	23,133.84	23,420.07
Charities	14,610.18	8,006.02	8,822.54	7,582.08
Veterans' services	683.13	102.50	302.50	—
Schools	48,670.01	13,002.27	12,086.81	17,572.27
Libraries	281.73	487.66	523.72	40.00
Recreation	37.73	27.63	172.83	49.22
Pensions	165.88	64.90	254.72	307.92
Unclassified	757.71	838.75	631.19	623.67
<i>Public service enterprises</i>	<i>—</i>	<i>25.57</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	25.57	—	—
<i>Cemeteries</i>	<i>608.85</i>	<i>413.72</i>	<i>549.79</i>	<i>115.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	33.75	272.57	—	—
<i>Loans, general purposes</i>	<i>33.75</i>	<i>272.57</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,302.72	9,561.06	22,637.99	13,743.13
<i>Departmental</i>	<i>8,207.72</i>	<i>9,135.14</i>	<i>22,637.99</i>	<i>13,743.13</i>
General government	13.50	—	236.80	83.15
Protection of persons and property	112.75	3,470.81	442.48	—
Health and sanitation	—	—	—	—
Highways	4,950.00	4,428.31	21,282.12	13,540.31
Charities	—	—	—	100.00
Schools	3,131.47	636.02	676.59	19.67
Libraries	—	600.00	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>95.00</i>	<i>425.92</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	900.00	12,000.00	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>900.00</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	94.00	236.80	33.69	749.27
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>94.00</i>	<i>236.80</i>	<i>33.69</i>	<i>749.27</i>
Refunds	3,956.07	3,123.21	207.26	146.85
Agency, trust, and investment	4,957.68	2,187.22	4,751.63	3,846.14
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>1,133.68</i>	<i>548.10</i>	<i>3,160.47</i>	<i>1,805.98</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,618.00</i>	<i>1,495.12</i>	<i>1,511.36</i>	<i>1,843.76</i>
<i>All other</i>	<i>206.00</i>	<i>144.00</i>	<i>79.80</i>	<i>196.40</i>
RECAPITULATION.				
Maintenance and interest	\$88,494.23	\$39,999.59	\$52,109.54	\$53,292.01
Permanent debt (except from sinking funds)	900.00	2,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,302.72	9,561.06	22,637.99	13,743.13
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	10,000.00	—	—
Transfers (except to sinking funds) and refunds	4,050.07	3,360.01	240.95	896.12
Agency, trust, and investment	4,957.68	2,187.22	4,751.63	3,846.14
Total payments	\$106,704.70	\$67,107.88	\$79,740.11	\$71,777.40
<i>Balance on hand, including funds</i>	<i>18,014.51</i>	<i>11,228.09</i>	<i>30,048.22</i>	<i>59,398.00</i>
GRAND TOTAL	\$125,619.21	\$78,335.97	\$109,788.33	\$131,176.30

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Otis POPULATION 360	West Tisbury POPULATION 345	Wendell POPULATION 343	Goshen POPULATION 315
REVENUE.	\$93,829.87	\$43,545.10	\$53,498.94	\$63,439.13
General	80,188.83	36,252.37	40,228.97	40,994.52
<i>Taxes</i>	<i>52,895.88</i>	<i>25,590.74</i>	<i>22,156.91</i>	<i>26,803.27</i>
Property and poll	42,380.77	18,364.44	16,486.25	18,000.28
Corporation and income	10,515.11	7,226.30	5,670.66	8,802.99
<i>Licenses and permits</i>	<i>1,489.25</i>	<i>69.50</i>	<i>410.00</i>	<i>6.00</i>
<i>Fines and forfeits</i>	<i>100.00</i>	—	—	—
<i>Grants and gifts</i>	<i>25,703.70</i>	<i>10,592.13</i>	<i>17,662.06</i>	<i>14,185.25</i>
For expenses	25,703.70	10,592.13	17,662.06	13,795.25
For outlays	—	—	—	390.00
<i>All other</i>	—	—	—	—
Commercial	13,641.04	7,292.73	13,269.97	22,444.61
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,540.92</i>	<i>1,940.10</i>	<i>716.06</i>	<i>1,985.06</i>
<i>Departmental</i>	<i>10,334.13</i>	<i>5,178.57</i>	<i>12,461.80</i>	<i>19,549.99</i>
General government	70.50	9.08	12.70	35.03
Protection of persons and property	37.55	13.15	35.46	3.23
Health and sanitation	—	80.95	—	—
Highways	6,611.50	14.00	5,129.20	3,597.49
Charities	3,388.58	4,973.49	5,682.65	2,042.77
Veterans' services	—	—	420.66	23.22
Schools	226.00	81.90	1,179.47	—
Libraries	—	—	4.66	—
Recreation	—	—	—	—
Unclassified	—	6.00	—	13,848.25
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>347.50</i>	<i>64.78</i>	—	—
<i>Interest</i>	<i>418.49</i>	<i>109.28</i>	<i>89.11</i>	<i>909.56</i>
On sinking funds	—	—	—	—
On trust and investment funds	55.61	64.24	—	840.73
All other	362.88	45.04	89.11	68.83
NON-REVENUE.	\$79,906.44	\$6,605.47	\$2,758.56	\$8,111.93
Offsets to outlays	14,893.12	1,594.75	—	1,499.92
<i>Departmental</i>	<i>14,893.12</i>	<i>1,594.75</i>	—	<i>1,499.92</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	60,000.00	—	—	—
<i>Loans, general purposes</i>	<i>60,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	35.00	212.05	—	459.87
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	35.00	212.05	—	459.87
Refunds	71.54	75.48	956.89	53.93
Agency, trust, and investment	4,906.78	4,723.19	1,801.67	6,098.21
<i>Taxes and licenses for State</i>	<i>24.00</i>	—	—	—
<i>Taxes for county</i>	<i>2,483.23</i>	<i>3,760.63</i>	<i>1,133.68</i>	<i>1,764.49</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,130.95</i>	<i>849.16</i>	<i>453.99</i>	<i>4,229.72</i>
<i>All other</i>	<i>268.60</i>	<i>113.40</i>	<i>214.00</i>	<i>104.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$108,722.99	\$45,139.85	\$53,498.94	\$64,939.05
Premiums	—	—	—	—
Municipal indebtedness	60,000.00	—	—	—
Transfers and refunds	106.54	287.53	956.89	513.80
Agency, trust, and investment	4,906.78	4,723.19	1,801.67	6,098.21
Total receipts	\$173,736.31	\$50,150.57	\$56,257.50	\$71,551.06
<i>Balance on hand, including funds</i>	<i>31,598.00</i>	<i>16,265.81</i>	<i>27,793.01</i>	<i>14,809.13</i>
GRAND TOTAL	\$205,334.31	\$66,416.38	\$84,050.51	\$86,360.19

Graded According to Population of 1950 — Continued.

PAYMENTS.	Otis POPULATION 360	West Tisbury POPULATION 345	Wendell POPULATION 343	Goshen POPULATION 315
Maintenance	\$63,484.16	\$40,037.72	\$51,488.79	\$59,997.38
<i>Departmental</i>	<i>62,710.06</i>	<i>39,274.19</i>	<i>51,452.66</i>	<i>59,031.05</i>
General government	4,049.26	2,109.96	1,923.75	4,335.07
Protection of persons and property	1,658.62	657.96	455.97	328.56
Health and sanitation	1,836.65	1,233.52	774.04	675.11
Highways	19,854.43	6,618.33	19,792.81	15,522.51
Charities	12,234.76	15,724.73	13,660.10	5,844.56
Veterans' services	—	145.53	781.33	—
Schools	22,102.57	12,447.07	13,186.61	17,400.37
Libraries	236.72	77.26	177.20	214.10
Recreation	55.56	50.21	35.25	36.25
Pensions	—	—	9.40	—
Unclassified	711.49	209.62	656.20	14,674.52
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>744.10</i>	<i>763.53</i>	<i>36.13</i>	<i>945.07</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>21.26</i>
Interest	556.67	—	—	61.26
<i>Loans, general purposes</i>	<i>556.67</i>	<i>—</i>	<i>—</i>	<i>61.26</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	107,168.50	4,068.81	450.94	14,240.47
<i>Departmental</i>	<i>107,168.50</i>	<i>4,068.81</i>	<i>450.94</i>	<i>14,240.47</i>
General government	—	2,680.00	—	—
Protection of persons and property	1,161.46	86.00	—	5,196.56
Health and sanitation	—	—	—	—
Highways	16,941.96	1,302.81	59.20	4,999.30
Charities	—	—	—	—
Schools	88,523.08	—	391.74	515.12
Libraries	42.00	—	—	—
Recreation	—	—	—	—
Unclassified	500.00	—	—	3,529.49
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	5,000.00	—	250.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	35.00	212.05	—	459.87
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>35.00</i>	<i>212.05</i>	<i>—</i>	<i>459.87</i>
Refunds	71.54	75.48	956.89	53.93
Agency, trust, and investment	4,908.56	4,500.38	1,765.07	3,247.24
<i>Taxes and licenses for State</i>	<i>24.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>2,483.23</i>	<i>3,760.63</i>	<i>1,133.68</i>	<i>1,764.49</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,103.93</i>	<i>626.35</i>	<i>417.39</i>	<i>1,360.15</i>
<i>All other</i>	<i>297.40</i>	<i>113.40</i>	<i>214.00</i>	<i>122.60</i>
RECAPITULATION.				
Maintenance and interest	\$64,040.83	\$40,037.72	\$51,488.79	\$60,058.64
Permanent debt (except from sinking funds)	—	—	—	250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	107,168.50	4,068.81	450.94	14,240.47
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	5,000.00	—	—
Transfers (except to sinking funds) and refunds	106.54	287.53	956.89	513.80
Agency, trust, and investment	4,908.56	4,500.38	1,765.07	3,247.24
Total payments	\$176,224.43	\$53,894.44	\$54,661.69	\$78,310.15
Balance on hand, including funds	29,109.88	12,521.94	20,388.82	8,050.04
GRAND TOTAL	\$205,334.31	\$66,416.38	\$84,050.51	\$86,360.19

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Heath POPULATION 307	Leyden POPULATION 306	Middlefield POPULATION 294	Savoy POPULATION 291
REVENUE.	\$66,160.93	\$54,588.97	\$57,516.30	\$67,393.49
General	54,114.85	45,196.84	46,658.36	58,369.41
<i>Taxes</i>	30,279.61	24,310.82	24,504.67	26,389.97
Property and poll	20,760.36	16,241.33	17,034.87	17,814.68
Corporation and income	9,519.25	8,099.49	7,469.80	8,575.29
<i>Licenses and permits</i>	—	1.50	6.50	1,489.83
<i>Fines and forfeits</i>	—	—	—	25.00
<i>Grants and gifts</i>	23,835.24	20,854.52	22,147.19	30,464.61
For expenses	23,835.24	20,854.52	22,147.19	30,464.61
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	12,046.08	9,392.13	10,857.94	9,024.08
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	1,201.46	914.61	1,202.17	1,421.51
<i>Departmental</i>	10,381.14	8,165.08	9,431.03	7,451.23
General government	28.35	8.40	10.00	20.00
Protection of persons and property	5.05	12.05	19.70	25.00
Health and sanitation	—	12.25	—	—
Highways	4,832.95	2,956.90	4,517.98	1,908.68
Charities	3,999.38	5,174.80	2,700.57	4,881.80
Veterans' services	—	—	1,466.55	188.00
Schools	1,513.91	—	716.23	14.00
Libraries	—	.68	—	—
Recreation	—	—	—	—
Unclassified	1.50	—	—	413.75
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	41.74	82.40	—
<i>Interest</i>	463.48	270.70	142.34	151.34
On sinking funds	—	—	—	—
On trust and investment funds	45.23	179.31	79.01	—
All other	418.25	91.39	63.33	151.34
NON-REVENUE.	\$17,512.15	\$8,085.95	\$34,594.74	\$31,502.45
Offsets to outlays	10,275.00	5,999.97	12,890.99	7,917.90
<i>Departmental</i>	10,275.00	5,999.97	12,890.99	7,917.90
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	5,000.00	—	16,507.08	20,725.00
<i>Loans, general purposes</i>	5,000.00	—	8,500.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	8,000.00	20,725.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	7.08	—
Transfers	89.85	45.11	1,159.16	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	89.85	45.11	1,159.16	—
Refunds	—	—	46.45	108.31
Agency, trust, and investment	2,147.30	2,040.87	3,991.06	2,751.24
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	1,587.15	1,133.68	1,470.40	902.99
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	425.75	754.79	2,366.66	1,727.45
<i>All other</i>	134.40	152.40	154.00	120.80
RECAPITULATION.				
Revenue and offsets to outlays	\$76,435.93	\$60,588.94	\$70,407.29	\$75,311.39
<i>Premiums</i>	—	—	7.08	—
<i>Municipal indebtedness</i>	5,000.00	—	16,500.00	20,725.00
<i>Transfers and refunds</i>	89.85	45.11	1,205.61	108.31
<i>Agency, trust, and investment</i>	2,147.30	2,040.87	3,991.06	2,751.24
Total receipts	\$83,673.08	\$62,674.92	\$92,111.04	\$98,895.94
Balance on hand, including funds	26,969.86	16,963.21	8,873.54	19,224.08
GRAND TOTAL	\$110,642.94	\$79,638.13	\$100,984.58	\$118,120.02

Graded According to Population of 1950 — Continued.

PAYMENTS.	Heath POPULATION 307	Leyden POPULATION 306	Middlefield POPULATION 294	Savoy POPULATION 291
Maintenance	\$61,407.57	\$50,819.88	\$45,410.38	\$56,286.79
<i>Departmental</i>	<i>61,285.05</i>	<i>50,700.64</i>	<i>45,263.38</i>	<i>56,286.79</i>
General government	4,031.43	1,630.91	3,048.17	3,594.35
Protection of persons and property	600.36	443.00	536.24	802.11
Health and sanitation	403.42	295.63	230.27	389.57
Highways	23,498.54	15,796.40	19,040.21	21,259.33
Charities	10,861.25	15,566.44	6,454.62	13,334.25
Veterans' services	105.00	—	132.00	602.91
Schools	20,395.39	16,323.91	15,030.73	15,633.31
Libraries	247.29	177.88	106.29	57.50
Recreation	73.04	30.00	29.71	28.82
Pensions	—	—	37.50	186.20
Unclassified	1,069.33	436.47	617.64	398.44
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>122.52</i>	<i>119.24</i>	<i>147.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	34.95	183.40	304.24
<i>Loans, general purposes</i>	<i>—</i>	<i>34.95</i>	<i>183.40</i>	<i>304.24</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	22,999.65	4,399.58	29,335.35	9,978.68
<i>Departmental</i>	<i>22,999.65</i>	<i>4,399.58</i>	<i>29,335.35</i>	<i>9,978.68</i>
General government	—	—	215.00	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	21,772.94	4,299.58	29,120.35	9,117.36
Charities	—	—	—	—
Schools	1,198.54	100.00	—	861.32
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	28.17	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	1,165.00	8,000.00	17,800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,165.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>8,000.00</i>	<i>15,800.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	89.85	45.11	1,159.16	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>89.85</i>	<i>45.11</i>	<i>1,159.16</i>	<i>—</i>
Refunds	—	—	46.45	108.31
Agency, trust, and investment	2,102.68	2,175.07	2,930.11	2,748.01
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>1,587.15</i>	<i>1,133.68</i>	<i>1,470.40</i>	<i>902.99</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>381.13</i>	<i>888.99</i>	<i>1,286.51</i>	<i>1,724.42</i>
<i>All other</i>	<i>134.40</i>	<i>152.40</i>	<i>173.20</i>	<i>120.60</i>
RECAPITULATION.				
Maintenance and interest	\$61,407.57	\$50,854.83	\$45,593.78	\$56,591.03
Permanent debt (except from sinking funds)	—	1,165.00	—	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	22,999.65	4,399.58	29,335.35	9,978.68
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	8,000.00	15,800.00
Transfers (except to sinking funds) and refunds	89.85	45.11	1,205.61	108.31
Agency, trust, and investment	2,102.68	2,175.07	2,930.11	2,748.01
Total payments	\$86,599.75	\$58,639.59	\$87,064.85	\$87,226.03
Balance on hand, including funds	24,043.19	20,998.54	13,919.73	30,893.99
GRAND TOTAL	\$110,642.94	\$79,638.13	\$100,984.58	\$118,120.02

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Washington POPULATION 276	Hawley POPULATION 244	Tyringham POPULATION 232	Plainfield POPULATION 228
REVENUE.	\$49,759.33	\$43,347.49	\$38,630.01	\$47,193.57
General	40,745.22	34,689.38	33,197.07	39,882.38
<i>Taxes</i>	18,248.54	17,390.83	21,739.93	24,260.13
Property and poll	11,928.98	11,527.15	16,674.16	19,650.78
Corporation and income	6,319.56	5,863.68	5,065.77	4,609.35
<i>Licenses and permits</i>	625.00	.50	15.00	214.50
<i>Fines and forfeits</i>	—	—	—	—
<i>Grants and gifts</i>	21,871.68	17,298.05	11,442.14	15,407.75
For expenses	21,871.68	17,298.05	11,442.14	15,407.75
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	9,014.11	8,658.11	5,432.94	7,311.19
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	607.99	1,062.08	1,914.59	1,428.39
<i>Departmental</i>	8,380.68	7,028.26	3,338.34	5,744.54
General government	—	17.50	—	65.75
Protection of persons and property	—	—	2.88	3.80
Health and sanitation	—	—	—	—
Highways	1,296.00	3,984.65	2,423.10	3,968.92
Charities	6,502.65	2,894.62	771.61	1,566.67
Veterans' services	—	15.87	—	—
Schools	582.03	115.62	133.00	134.40
Libraries	—	—	6.75	—
Recreation	—	—	—	—
Unclassified	—	—	1.00	5.00
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	69.45	—
<i>Interest</i>	25.44	567.77	110.56	138.26
On sinking funds	—	—	—	—
On trust and investment funds	—	—	14.06	70.76
All other	25.44	567.77	96.50	67.50
NON-REVENUE.	\$30,774.34	\$32,345.67	\$34,100.24	\$12,500.38
Offsets to outlays	8,100.39	16,500.00	15,176.00	8,999.94
<i>Departmental</i>	8,100.39	16,500.00	15,176.00	8,999.94
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	20,450.00	14,000.00	16,250.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	20,450.00	14,000.00	16,250.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	—	—	67.41
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	—	—	67.41
Refunds	18.75	46.87	11.11	1,092.42
Agency, trust, and investment	2,205.20	1,798.80	2,663.13	2,340.61
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	677.24	906.94	1,805.98	1,470.40
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,407.76	782.06	788.15	789.21
<i>All other</i>	120.20	109.80	69.00	81.00
RECAPITULATION.				
Revenue and offsets to outlays	\$57,859.72	\$59,847.49	\$53,806.01	\$56,193.51
Premiums	—	—	—	—
Municipal indebtedness	20,450.00	14,000.00	16,250.00	—
Transfers and refunds	18.75	46.87	11.11	1,159.83
Agency, trust, and investment	2,205.20	1,798.80	2,663.13	2,340.61
Total receipts	\$80,533.67	\$75,693.16	\$72,730.25	\$59,693.95
Balance on hand, including funds	30,965.57	32,544.59	13,011.56	32,475.15
GRAND TOTAL	\$111,499.24	\$108,237.75	\$85,741.81	\$92,169.10

Graded According to Population of 1950 — Continued.

PAYMENTS.	Washington POPULATION 276	Hawley POPULATION 244	Tyringham POPULATION 232	Plainfield POPULATION 228
Maintenance	\$52,009.37	\$41,300.30	\$27,689.23	\$43,150.65
<i>Departmental</i>	<i>51,909.37</i>	<i>41,250.30</i>	<i>27,519.78</i>	<i>42,995.65</i>
General government	1,526.64	2,190.66	1,783.17	4,041.80
Protection of persons and property	1,099.47	187.66	407.99	742.08
Health and sanitation	201.65	500.90	435.36	535.06
Highways	19,203.90	17,962.87	12,116.63	20,767.57
Charities	15,542.91	8,291.68	2,582.35	4,923.94
Veterans' services	—	70.00	—	661.38
Schools	12,971.51	11,422.28	9,005.44	10,019.25
Libraries	—	5.00	402.01	276.07
Recreation	100.66	28.77	38.10	29.41
Pensions	396.68	—	31.72	—
Unclassified	865.95	590.48	717.01	999.09
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>100.00</i>	<i>50.00</i>	<i>169.45</i>	<i>155.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	130.14	164.72	101.79	—
<i>Loans, general purposes</i>	<i>130.14</i>	<i>164.72</i>	<i>101.79</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,029.01	15,201.94	19,102.92	19,558.79
<i>Departmental</i>	<i>10,029.01</i>	<i>15,201.94</i>	<i>18,821.92</i>	<i>19,558.79</i>
General government	120.00	—	—	—
Protection of persons and property	—	—	467.09	65.75
Health and sanitation	—	—	—	—
Highways	9,636.75	15,201.94	18,197.06	18,167.53
Charities	—	—	—	—
Schools	272.26	—	157.77	1,325.51
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>281.00</i>	<i>—</i>
Municipal indebtedness	19,950.00	15,000.00	16,250.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>19,950.00</i>	<i>14,000.00</i>	<i>16,250.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	—	67.41
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>67.41</i>
Refunds	18.75	46.87	11.11	1,092.42
Agency, trust, and investment	2,113.30	1,798.80	2,677.19	2,343.96
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>677.24</i>	<i>906.94</i>	<i>1,805.98</i>	<i>1,470.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,315.86</i>	<i>782.06</i>	<i>802.21</i>	<i>792.56</i>
<i>All other</i>	<i>120.20</i>	<i>109.80</i>	<i>69.00</i>	<i>81.00</i>

RECAPITULATION.

Maintenance and interest	\$52,139.51	\$41,465.02	\$27,791.02	\$43,150.65
Permanent debt (except from sinking funds)	—	1,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,029.01	15,201.94	19,102.92	19,558.79
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	19,950.00	14,000.00	16,250.00	—
Transfers (except to sinking funds) and refunds	18.75	46.87	11.11	1,159.83
Agency, trust, and investment	2,113.30	1,798.80	2,677.19	2,343.96
Total payments	\$84,250.57	\$73,512.63	\$65,832.24	\$66,213.23
Balance on hand, including funds	27,248.67	34,725.12	19,909.57	25,955.87
GRAND TOTAL	\$111,499.24	\$108,237.75	\$85,741.81	\$92,169.10

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Alford POPULATION 211	Shutesbury POPULATION 208	Rowe POPULATION 206	Chilmark POPULATION 179
REVENUE.	\$31,006.29	\$39,612.55	\$75,611.41	\$37,710.98
General	26,264.47	33,550.94	62,264.35	32,590.01
<i>Taxes</i>	<i>16,466.05</i>	<i>24,540.33</i>	<i>44,888.59</i>	<i>22,249.86</i>
Property and poll	12,571.96	17,283.21	36,652.39	15,033.56
Corporation and income	3,894.09	7,257.12	8,236.20	7,216.30
<i>Licenses and permits</i>	<i>—</i>	<i>10.00</i>	<i>409.00</i>	<i>228.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>50.00</i>
<i>Grants and gifts</i>	<i>9,798.42</i>	<i>9,000.61</i>	<i>16,966.76</i>	<i>10,062.15</i>
For expenses	9,798.42	9,000.61	16,966.76	9,412.65
For outlays	—	—	—	649.50
All other	—	—	—	—
Commercial	4,741.82	6,061.61	13,347.06	5,120.97
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,100.65</i>	<i>804.37</i>	<i>526.17</i>	<i>1,214.71</i>
<i>Departmental</i>	<i>3,473.05</i>	<i>4,536.97</i>	<i>12,750.93</i>	<i>3,663.72</i>
General government	10.65	58.59	9.15	4.00
Protection of persons and property	10.00	27.40	—	23.50
Health and sanitation	—	—	—	—
Highways	894.25	1,865.35	7,053.15	6.60
Charities	2,491.59	2,582.68	5,654.92	3,525.28
Veterans' services	—	—	—	—
Schools	66.56	—	—	—
Libraries	—	—	9.11	77.14
Recreation	—	—	—	—
Unclassified	—	2.95	24.60	27.20
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>95.00</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	95.00
<i>Cemeteries</i>	<i>135.03</i>	<i>35.68</i>	<i>—</i>	<i>64.00</i>
<i>Interest</i>	<i>33.09</i>	<i>684.59</i>	<i>69.96</i>	<i>83.54</i>
On sinking funds	—	—	—	—
On trust and investment funds	33.09	476.98	54.84	70.67
All other	—	207.61	15.12	12.87
NON-REVENUE.	\$13,930.65	\$54,340.83	\$18,665.28	\$21,789.43
Offsets to outlays	12,241.79	4,521.95	13,000.00	15,343.30
<i>Departmental</i>	<i>12,241.79</i>	<i>4,521.95</i>	<i>13,000.00</i>	<i>15,343.30</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	42,000.00	—	1,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>42,000.00</i>	<i>—</i>	<i>1,500.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	48.11	5,525.64	79.42	561.22
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	48.11	5,525.64	79.42	561.22
Refunds	22.09	95.83	1,732.41	—
Agency, trust, and investment	1,618.66	2,197.41	3,853.45	4,384.91
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>1,128.74</i>	<i>1,360.41</i>	<i>2,494.09</i>	<i>3,760.63</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>416.12</i>	<i>733.20</i>	<i>1,263.96</i>	<i>562.48</i>
All other	73.80	103.80	95.40	61.80
RECAPITULATION.				
Revenue and offsets to outlays	\$43,248.08	\$44,134.50	\$88,611.41	\$53,054.28
Premiums	—	—	—	—
Municipal indebtedness	—	42,000.00	—	1,500.00
Transfers and refunds	70.20	5,621.47	1,811.83	561.22
Agency, trust, and investment	1,618.66	2,197.41	3,853.45	4,384.91
Total receipts	\$44,936.94	\$93,953.38	\$94,276.69	\$59,500.41
Balance on hand, including funds	14,723.35	37,341.32	36,215.14	26,214.86
GRAND TOTAL	\$59,660.29	\$131,294.70	\$130,491.83	\$85,715.27

Graded According to Population of 1950 — Continued.

PAYMENTS.	Alford POPULATION 211	Shutesbury POPULATION 208	Rowe POPULATION 206	Chilmark POPULATION 179
Maintenance	\$30,206.20	\$37,493.11	\$54,479.77	\$27,656.39
<i>Departmental</i>	<i>29,999.71</i>	<i>37,135.20</i>	<i>54,179.77</i>	<i>26,734.37</i>
General government	2,017.33	2,276.82	4,005.53	2,330.93
Protection of persons and property	432.00	515.14	1,280.18	346.30
Health and sanitation	352.67	183.39	687.00	1,124.22
Highways	9,009.73	15,214.48	23,018.62	5,500.75
Charities	7,590.61	5,376.50	12,215.83	6,669.25
Veterans' services	301.65	—	175.00	147.51
Schools	9,730.31	12,260.79	10,210.93	9,172.50
Libraries	88.00	392.48	402.76	464.29
Recreation	28.52	86.30	43.67	573.64
Pensions	—	—	—	—
Unclassified	448.89	829.30	2,140.25	404.98
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>99.80</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	99.80
<i>Cemeteries</i>	<i>206.49</i>	<i>357.91</i>	<i>300.00</i>	<i>322.22</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	—	80.00	27.20
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>80.00</i>	<i>27.20</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,495.26	32,969.71	21,650.89	22,877.14
<i>Departmental</i>	<i>11,495.26</i>	<i>32,969.71</i>	<i>21,650.89</i>	<i>22,877.14</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	11,495.26	6,400.33	21,525.00	21,121.27
Charities	—	—	—	—
Schools	—	26,569.38	125.89	1,719.97
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	35.90
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	2,000.00	1,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	48.11	5,525.64	79.42	561.22
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>48.11</i>	<i>5,525.64</i>	<i>79.42</i>	<i>561.22</i>
Refunds	22.09	95.83	1,732.41	—
Agency, trust, and investment	1,616.04	2,164.92	3,828.87	5,059.75
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>1,128.74</i>	<i>1,360.41</i>	<i>2,494.09</i>	<i>3,760.63</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>406.90</i>	<i>695.91</i>	<i>1,239.38</i>	<i>1,221.12</i>
<i>All other</i>	<i>80.40</i>	<i>108.60</i>	<i>95.40</i>	<i>78.00</i>
RECAPITULATION.				
Maintenance and interest	\$30,206.20	\$37,493.11	\$54,559.77	\$27,683.59
Permanent debt (except from sinking funds)	—	—	2,000.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,495.26	32,969.71	21,650.89	22,877.14
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	70.20	5,621.47	1,811.83	561.22
Agency, trust, and investment	1,616.04	2,164.92	3,828.87	5,059.75
Total payments	\$43,387.70	\$78,249.21	\$83,851.36	\$57,181.70
Balance on hand, including funds	16,272.59	53,045.49	46,640.47	28,533.57
GRAND TOTAL	\$59,660.29	\$131,294.70	\$130,491.83	\$85,715.27

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Monroe POPULATION 176	Montgomery POPULATION 154	Peru POPULATION 143	New Ashford POPULATION 118
REVENUE.	\$54,458.37	\$29,138.62	\$43,092.26	\$16,215.49
General	47,281.84	24,301.43	38,415.83	14,084.47
<i>Taxes</i>	37,631.78	11,705.21	20,521.41	6,804.30
Property and poll	17,591.29	7,976.87	14,147.94	3,517.97
Corporation and income	20,040.49	3,728.37	6,373.47	3,286.33
<i>Licenses and permits</i>	263.00	—	—	1,361.00
<i>Fines and forfeits</i>	—	15.00	—	50.00
<i>Grants and gifts</i>	9,318.06	11,681.19	17,894.42	5,869.17
For expenses	9,318.06	11,681.19	17,894.42	5,869.17
For outlays	—	—	—	—
<i>All other</i>	69.00	900.00	—	—
Commercial	7,176.53	4,837.19	4,676.43	2,131.02
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	1,061.07	811.53	468.52	996.75
<i>Departmental</i>	6,115.46	3,496.68	4,156.17	1,010.14
General government	—	12.05	—	.69
Protection of persons and property	8.15	12.24	—	2.00
Health and sanitation	—	—	—	—
Highways	3,395.81	2,922.35	1,302.82	399.97
Charities	2,145.24	541.62	2,827.55	549.52
Veterans' services	—	—	—	—
Schools	560.00	—	—	—
Libraries	6.26	—	—	—
Recreation	—	—	—	—
Unclassified	—	8.42	25.80	57.96
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<i>Interest</i>	—	528.98	51.74	124.13
On sinking funds	—	—	—	—
On trust and investment funds	—	500.00	—	—
All other	—	28.98	51.74	124.13
NON-REVENUE.	\$25,685.31	\$24,730.06	\$30,686.74	\$5,735.30
Offsets to outlays	20,817.64	14,497.80	11,894.91	2,849.63
<i>Departmental</i>	20,817.64	14,497.80	11,894.91	2,849.63
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	7,000.00	10,000.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	7,000.00	10,000.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	500.00	3,500.00	1,547.43
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	500.00	3,500.00	1,547.43
Refunds	176.75	1,319.76	248.48	579.64
Agency, trust, and investment	4,690.92	1,412.50	5,043.35	758.60
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	3,627.76	685.12	1,128.74	451.50
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,018.16	621.38	3,795.21	254.00
<i>All other</i>	45.00	106.00	119.40	52.20
RECAPITULATION.				
Revenue and offsets to outlays	\$75,276.01	\$43,636.42	\$54,987.17	\$19,065.12
Premiums	—	7,000.00	10,000.00	—
Municipal indebtedness	—	1,819.76	3,748.48	2,127.07
Transfers and refunds	176.75	1,412.50	5,043.35	758.60
Agency, trust, and investment	4,690.92	—	—	—
Total receipts	\$80,143.68	\$53,868.68	\$73,779.00	\$21,950.79
Balance on hand, including funds	35,967.71	16,109.65	11,366.25	17,633.55
GRAND TOTAL	\$116,111.39	\$69,978.33	\$85,145.25	\$39,584.34

Graded According to Population of 1950 — Continued.

PAYMENTS.	Monroe POPULATION 176	Montgomery POPULATION 154	Peru POPULATION 143	New Ashford POPULATION 118
Maintenance	\$39,997.18	\$24,370.99	\$40,193.34	\$12,335.51
<i>Departmental</i>	<i>39,965.18</i>	<i>24,215.77</i>	<i>40,023.34</i>	<i>12,265.51</i>
General government	2,172.39	2,049.54	2,759.50	1,064.77
Protection of persons and property	344.25	356.26	650.27	67.46
Health and sanitation	440.82	218.08	167.46	142.19
Highways	15,123.72	12,636.72	14,909.10	3,699.23
Charities	5,611.83	1,863.32	7,838.05	1,849.21
Veterans' services	245.00	—	—	270.80
Schools	10,944.69	6,579.59	13,252.15	5,001.17
Libraries	263.88	63.48	—	40.00
Recreation	258.53	42.99	35.80	12.18
Pensions	110.60	86.20	—	—
Unclassified	4,449.47	319.59	411.01	118.50
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>32.00</i>	<i>148.00</i>	<i>170.00</i>	<i>70.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>7.22</i>	<i>—</i>	<i>—</i>
Interest	125.00	160.11	111.25	—
<i>Loans, general purposes</i>	<i>125.00</i>	<i>160.11</i>	<i>111.25</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	30,907.50	10,824.87	13,027.72	3,389.84
<i>Departmental</i>	<i>30,907.50</i>	<i>10,824.87</i>	<i>13,027.72</i>	<i>3,389.84</i>
General government	—	—	24.93	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	30,172.79	10,514.41	10,565.06	3,349.56
Charities	—	—	—	—
Schools	235.71	—	2,437.73	40.28
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	499.00	310.46	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,000.00	8,000.00	10,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>7,000.00</i>	<i>10,000.00</i>	<i>—</i>
<i>Warrants or orders previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	500.00	3,500.00	1,547.43
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>500.00</i>	<i>3,500.00</i>	<i>1,547.43</i>
Refunds	176.75	1,319.76	248.48	579.64
Agency, trust, and investment	4,526.86	1,412.50	1,930.10	758.60
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>3,627.76</i>	<i>685.12</i>	<i>1,128.74</i>	<i>451.50</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>854.10</i>	<i>621.38</i>	<i>681.96</i>	<i>254.90</i>
<i>All other</i>	<i>45.00</i>	<i>106.00</i>	<i>119.40</i>	<i>52.20</i>
RECAPITULATION.				
Maintenance and interest	\$40,122.18	\$24,531.10	\$40,304.59	\$12,335.51
Permanent debt (except from sinking funds)	2,000.00	1,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	30,907.50	10,824.87	13,027.72	3,389.84
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	7,000.00	10,000.00	—
Transfers (except to sinking funds) and refunds	176.75	1,819.76	3,748.48	2,127.07
Agency, trust, and investment	4,526.86	1,412.50	1,930.10	758.60
Total payments	\$77,733.29	\$46,588.23	\$69,010.89	\$18,611.02
<i>Balance on hand, including funds</i>	<i>38,378.10</i>	<i>23,390.10</i>	<i>16,134.36</i>	<i>20,973.32</i>
GRAND TOTAL	\$116,111.39	\$69,978.33	\$85,145.25	\$39,584.34

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tolland POPULATION 106	Gay Head POPULATION 88	Gosnold POPULATION 57	Mount Washington POPULATION 31
REVENUE.	\$44,463.54	\$20,865.06	\$35,838.31	\$19,862.87
General	40,424.17	18,036.54	33,497.51	17,061.40
<i>Taxes</i>	22,815.20	14,079.25	30,493.35	10,105.08
Property and poll	17,053.28	11,371.12	18,686.38	8,344.04
Corporation and income	5,761.92	2,708.13	11,806.97	1,761.04
<i>Licenses and permits</i>	22.00	352.75	8.75	5.50
<i>Fines and forfeits</i>	400.00	—	—	—
<i>Grants and gifts</i>	17,186.97	3,604.54	2,995.41	6,950.82
For expenses	17,186.97	3,604.54	2,995.41	6,950.82
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	4,039.37	2,828.52	2,340.80	2,801.47
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	607.16	496.14	143.14	396.55
<i>Departmental</i>	3,345.55	2,202.03	12.17	2,358.76
General government	—	—	—	12.85
Protection of persons and property	1.25	—	—	10.00
Health and sanitation	—	—	—	—
Highways	3,344.30	—	—	2,335.66
Charities	—	2,190.78	—	—
Veterans' services	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	11.25	12.17	.25
<i>Public service enterprises</i>	—	—	2,184.14	—
Electric light	—	—	1,734.14	—
Water	—	—	450.00	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<i>Interest</i>	86.66	130.35	1.35	46.16
On sinking funds	—	—	—	—
On trust and investment funds	—	—	—	25.45
All other	86.66	130.35	1.35	20.71
NON-REVENUE.	\$20,619.90	\$1,549.11	\$5,475.85	\$7,465.67
Offsets to outlays	9,000.00	—	—	6,245.89
<i>Departmental</i>	9,000.00	—	—	6,245.89
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	9,000.00	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	9,000.00	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	—	—	—
<i>From sinking funds</i>	—	—	—	—
All other	—	—	—	—
Refunds	—	588.15	6.75	6.31
Agency, trust, and investment	2,619.90	960.96	5,469.10	1,213.47
<i>Taxes and licenses for State</i>	—	—	—	—
<i>Taxes for county</i>	959.17	940.16	5,458.90	677.24
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,595.03	—	—	491.23
All other	64.80	20.80	10.20	45.00
RECAPITULATION.				
Revenue and offsets to outlays	\$53,463.54	\$20,865.06	\$35,838.31	\$26,108.76
Premiums	—	—	—	—
Municipal indebtedness	9,000.00	—	—	—
Transfers and refunds	—	588.15	6.75	6.31
Agency, trust, and investment	2,619.90	960.96	5,469.10	1,213.47
Total receipts	\$65,083.44	\$22,414.17	\$41,314.16	\$27,328.54
Balance on hand, including funds	11,731.36	2,494.84	12,687.54	18,272.35
GRAND TOTAL	\$76,814.80	\$24,909.01	\$54,001.70	\$45,600.89

Graded According to Population of 1950 — Continued.

PAYMENTS.	Tolland POPULATION 106	Gay Head POPULATION 88	Gosnold POPULATION 57	Mount Washington POPULATION 31
Maintenance	\$34,353.14	\$17,725.67	\$28,667.87	\$12,411.60
<i>Departmental</i>	<i>34,293.14</i>	<i>17,725.67</i>	<i>16,718.78</i>	<i>12,391.60</i>
General government	1,894.36	2,890.35	3,379.07	1,287.51
Protection of persons and property	548.77	255.00	1,035.10	171.17
Health and sanitation	237.50	1,718.80	1,998.05	112.14
Highways	17,890.27	—	446.03	8,861.81
Charities	184.07	6,482.82	—	—
Veterans' services	410.18	39.96	—	—
Schools	12,446.21	5,528.40	9,365.30	961.73
Libraries	99.85	74.04	205.40	87.06
Recreation	27.33	16.05	65.96	12.18
Pensions	223.10	—	26.00	127.88
Unclassified	331.50	720.25	227.87	770.12
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>11,738.84</i>	<i>—</i>
Electric light	—	—	5,780.73	—
Water	—	—	4,217.16	—
All other	—	—	1,740.95	—
<i>Cemeteries</i>	<i>60.00</i>	<i>—</i>	<i>180.25</i>	<i>20.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	57.60	7.16	404.50	56.00
<i>Loans, general purposes</i>	<i>57.60</i>	<i>7.16</i>	<i>404.50</i>	<i>56.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	13,000.51	—	380.24	6,995.83
<i>Departmental</i>	<i>13,000.51</i>	<i>—</i>	<i>—</i>	<i>6,995.83</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	13,000.51	—	—	6,995.83
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>380.24</i>	<i>—</i>
Electric light	—	—	380.24	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,280.00	2,500.00	2,000.00	1,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,280.00</i>	<i>—</i>	<i>2,000.00</i>	<i>1,200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	—	588.15	6.75	6.31
Agency, trust, and investment	2,551.71	960.96	5,469.10	1,238.92
<i>Taxes and licenses for State</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Taxes for county</i>	<i>959.17</i>	<i>940.16</i>	<i>5,458.90</i>	<i>677.24</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,527.74</i>	<i>—</i>	<i>—</i>	<i>516.68</i>
<i>All other</i>	<i>64.80</i>	<i>20.80</i>	<i>10.20</i>	<i>45.00</i>
RECAPITULATION.				
Maintenance and interest	\$34,410.74	\$17,732.83	\$29,072.37	\$12,467.60
Permanent debt (except from sinking funds)	1,280.00	—	2,000.00	1,200.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,000.51	—	380.24	6,995.83
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	2,500.00	—	—
Transfers (except to sinking funds) and refunds	—	588.15	6.75	6.31
Agency, trust, and investment	2,551.71	960.96	5,469.10	1,238.92
Total payments	\$51,242.96	\$21,781.94	\$36,928.46	\$21,908.66
Balance on hand, including funds	25,571.84	3,127.07	17,073.24	23,692.23
GRAND TOTAL	\$76,814.80	\$24,909.01	\$54,001.70	\$45,600.89

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (212 TOWNS).		POPULATION 421,679
REVENUE.		\$48,591,272.40
General		38,260,128.74
<i>Taxes</i>		30,319,232.69
Property and poll		22,361,550.35
Corporation and income		7,987,682.34
<i>Licenses and permits</i>		516,445.41
<i>Fines and forfeits</i>		24,090.44
<i>Grants and gifts</i>		7,329,740.64
For expenses		7,189,095.25
For outlays		140,645.39
<i>All other</i>		40,619.56
Commercial		10,331,143.66
<i>Special assessments</i>		18,147.17
To meet expenses		8,807.68
To meet outlays		9,339.49
<i>Privileges</i>		2,019,365.41
<i>Departmental</i>		15,230,015.48
General government		64,304.80
Protection of persons and property		48,992.69
Health and sanitation		44,809.66
Highways		892,292.52
Charities		3,388,036.80
Veterans' services		165,432.68
Schools		530,051.47
Libraries		13,865.95
Recreation		18,812.08
Unclassified		163,414.83
<i>Public service enterprises</i>		2,679,745.24
Electric light		1,195,227.94
Water		1,454,307.17
All other		30,210.13
<i>Cemeteries</i>		181,962.62
<i>Interest</i>		251,909.74
On sinking funds		—
On trust and investment funds		152,757.88
All other		99,151.86
NON-REVENUE.		\$20,103,673.12
Offsets to outlays		2,136,812.86
<i>Departmental</i>		2,066,486.60
<i>Public service enterprises</i>		70,326.26
<i>Cemeteries</i>		—
Municipal indebtedness		11,834,810.50
<i>Loans, general purposes</i>		6,632,900.00
<i>Loans, public service enterprises</i>		1,636,500.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		3,495,498.71
<i>Unpaid warrants or orders, current year</i>		88.26
<i>Premiums</i>		69,823.53
Transfers		1,255,832.69
<i>From sinking funds</i>		—
<i>All other</i>		1,255,832.69
Refunds		243,217.36
Agency, trust, and investment		4,632,999.71
<i>Taxes and licenses for State</i>		420.00
<i>Taxes for county</i>		1,624,266.63
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		2,844,851.97
<i>All other</i>		163,461.11
RECAPITULATION.		
Revenue and offsets to outlays		\$50,728,085.26
Premiums		69,823.53
Municipal indebtedness		11,764,986.97
Transfers and refunds		1,499,050.05
Agency, trust, and investment		4,632,999.71
Total receipts		\$68,694,945.52
Balance on hand, including funds		17,941,811.30
GRAND TOTAL		\$86,636,756.82

¹ Includes \$242 from administration of trust funds.

Graded According to Population of 1950 — Concluded.

AGGREGATE PAYMENTS (212 TOWNS).

POPULATION
421,679

Maintenance	\$40,110,521.84
<i>Departmental</i>	<i>37,592,085.35</i>
General government	2,312,411.19
Protection of persons and property	2,709,862.85
Health and sanitation	1,400,026.33
Highways	6,552,593.11
Charities	9,610,759.29
Veterans' services	376,299.02
Schools	12,926,330.36
Libraries	430,998.45
Recreation	351,908.09
Pensions	162,799.40
Unclassified	758,097.26
<i>Public service enterprises</i>	<i>2,166,857.26</i>
Electric light	1,027,671.71
Water	1,100,426.95
All other	38,758.60
<i>Cemeteries</i>	<i>349,911.18</i>
<i>Administration of trust funds</i>	<i>1,668.05</i>
Interest	262,644.84
<i>Loans, general purposes</i>	<i>148,818.94</i>
<i>Loans, public service enterprises</i>	<i>113,825.90</i>
<i>Loans, cemeteries</i>	<i>-</i>
Outlays	13,739,211.12
<i>Departmental</i>	<i>10,974,522.63</i>
General government	177,376.31
Protection of persons and property	518,401.61
Health and sanitation	192,316.03
Highways	3,560,207.76
Charities	6,676.76
Schools	6,104,663.15
Libraries	76,570.13
Recreation	167,330.24
Unclassified	170,980.64
<i>Public service enterprises</i>	<i>2,741,499.00</i>
Electric light	147,514.85
Water	2,520,593.69
All other	64,390.46
<i>Cemeteries</i>	<i>23,180.49</i>
Municipal indebtedness	4,335,430.36
<i>From sinking funds</i>	<i>-</i>
<i>From revenue and other sources</i>	<i>1,104,644.04</i>
<i>Bonds refunded, current year</i>	<i>-</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,230,262.96</i>
<i>Warrants or orders, previous years</i>	<i>523.36</i>
Transfers	1,255,832.69
<i>To sinking funds from revenue</i>	<i>-</i>
<i>All other</i>	<i>1,255,832.69</i>
Refunds	243,217.36
Agency, trust, and investment	4,122,234.24
<i>Taxes and licenses for State</i>	<i>420.00</i>
<i>Taxes for county</i>	<i>1,624,266.63</i>
<i>Expenditures for grade crossings</i>	<i>-</i>
<i>Sinking and other permanent funds</i>	<i>2,342,796.39</i>
<i>All other</i>	<i>154,751.22</i>

RECAPITULATION.

Maintenance and interest	\$40,373,166.68
Permanent debt (except from sinking funds)	1,104,644.04
Sinking fund requirements from revenue	-
Outlays	13,739,211.12
Permanent debt from sinking funds	-
Bonds refunded, current year	-
Temporary loans	3,230,786.32
Transfers (except to sinking funds) and refunds	1,499,050.05
Agency, trust, and investment	4,122,234.24
Total payments	\$64,069,092.45
Balance on hand, including funds	22,567,664.37
GRAND TOTAL	\$86,636,756.82

¹ Includes \$12,000 paid from offsets to outlays; \$8,500 paid from sale of electric light plant; \$2,000 paid from trust fund and \$1,000 paid from gifts for outlays.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1949.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprise	TEMPORARY LOANS			Warrants or Orders
				Revenue	Anticipation Highway Reimbursement	Other Temporary Loans	
Blackstone	\$58,100.00	\$33,100.00	—	\$25,000.00	—	—	—
Westport	66,000.00	16,000.00	—	50,000.00	—	—	—
Weston	990,000.00	854,000.00	\$136,000.00	—	—	—	—
East Longmeadow	—	—	—	—	—	—	—
Sharon	74,800.00	37,000.00	31,800.00	—	\$6,000.00	—	—
Dalton	—	—	—	—	—	—	—
Lee	339,000.00	23,000.00	316,000.00	—	—	—	—
Medfield	167,525.00	114,500.00	22,000.00	30,000.00	1,025.00	—	—
Templeton	574,000.00	54,000.00	520,000.00	—	—	—	—
North Reading	597,850.00	240,000.00	342,300.00	—	15,550.00	—	—
East Bridgewater	434,000.00	418,000.00	16,000.00	—	—	—	—
Acushnet	10,700.00	—	10,700.00	—	—	—	—
Wayland	805,000.00	677,000.00	128,000.00	—	—	—	—
Norton	564,000.00	465,000.00	99,000.00	—	—	—	—
Shirley	14,000.00	14,000.00	—	—	—	—	—
Westford	—	—	—	—	—	—	—
Rockport	109,000.00	40,000.00	69,000.00	—	—	—	—
Bellingham	219,900.00	21,000.00	179,000.00	—	19,900.00	—	—
Holbrook	12,000.00	12,000.00	—	—	—	—	—
West Bridgewater	194,000.00	—	194,000.00	—	—	—	—
Wilbraham	376,000.00	330,000.00	46,000.00	—	—	—	—
Lynnfield	339,000.00	339,000.00	—	—	—	—	—
Lunenburg	3,000.00	3,000.00	—	—	—	—	—
Harvard	22,000.00	7,000.00	—	—	15,000.00	—	—
Provincetown	133,000.00	—	58,000.00	—	—	\$75,000.00	—
Medway	130,797.00	34,800.00	95,997.00	—	—	—	—
Cohasset	367,000.00	—	—	—	—	\$367,000.00	—
Rehoboth	45,750.00	19,000.00	—	—	26,750.00	—	—
Holliston	206,000.00	7,000.00	199,000.00	—	—	—	—
Lancaster	3,000.00	—	3,000.00	—	—	—	—
Ashland	225,240.00	122,000.00	103,240.00	—	—	—	—
Belchertown	57,000.00	57,000.00	—	—	—	—	—
Hopedale	261,000.00	—	261,000.00	—	—	—	—
Hopkinton	5,000.00	—	5,000.00	—	—	—	—
Pepperell	29,700.00	18,700.00	11,000.00	—	—	—	—
Kingston	423,000.00	380,000.00	43,000.00	—	—	—	—

North Brookfield	85,000.00	65,000.00	20,000.00	-	-	-	-
Warren	70,000.00	70,000.00	-	-	-	-	-
Nantucket	37,000.00	-	12,000.00	-	-	125,000.00	-
Lenox	255,000.00	94,000.00	161,000.00	-	-	-	-
Acton	8,000.00	8,000.00	-	-	-	-	-
Barre	96,000.00	-	96,000.00	-	-	-	-
Hanover	125,000.00	3,000.00	122,000.00	-	-	-	-
Hull	699,000.00	699,000.00	-	-	-	-	-
Yarmouth	779,000.00	370,000.00	409,000.00	-	-	-	-
Hanson	38,000.00	-	38,000.00	-	-	-	-
Marshfield	879,000.00	600,000.00	279,000.00	-	-	-	-
Duxbury	259,000.00	259,000.00	-	-	-	-	-
Burlington	49,500.00	34,000.00	-	-	15,500.00	-	-
Charlton	256,000.00	213,900.00	-	-	42,100.00	-	-
Sutton	327,500.00	327,500.00	-	-	-	-	-
Northborough	44,000.00	23,000.00	15,000.00	-	6,000.00	-	-
Deerfield	59,288.26	59,200.00	-	-	-	-	-
Rutland	48,500.00	16,500.00	12,000.00	-	20,000.00	-	\$88.26
Dighton	17,000.00	17,000.00	-	-	-	-	-
Middleton	22,000.00	22,000.00	-	-	-	-	-
Groton	29,337.55	9,000.00	-	-	20,337.55	-	-
Manchester	-	-	-	-	-	-	-
Southwick	284,000.00	184,000.00	100,000.00	-	-	-	-
Townsend	72,000.00	2,000.00	70,000.00	-	-	-	-
Merrimac	18,800.00	-	18,000.00	-	800.00	-	-
Sturbridge	37,500.00	7,500.00	30,000.00	-	-	-	-
Westminster	7,500.00	7,500.00	-	-	-	-	-
Hamilton	185,000.00	10,000.00	175,000.00	-	-	-	-
Norfolk	276,500.00	240,000.00	36,500.00	-	-	-	-
Salisbury	231,000.00	231,000.00	-	-	-	-	-
Upton	-	-	-	-	-	-	-
Avon	26,500.00	17,000.00	9,500.00	-	-	-	-
Harwich	393,000.00	344,000.00	49,000.00	-	-	-	-
Nahant	-	-	-	-	-	-	-
Southborough	116,500.00	2,500.00	114,000.00	-	-	-	-
Hadley	-	-	-	-	-	-	-
Douglas	2,000.00	-	2,000.00	-	-	-	-
Ashburnham	120,000.00	120,000.00	-	-	-	-	-
Sudbury	390,575.00	389,000.00	-	-	1,575.00	-	-
Millis	1,000.00	-	1,000.00	-	-	-	-
Pembroke	336,200.00	212,000.00	120,000.00	-	4,200.00	-	-
West Boylston	39,850.00	18,000.00	-	-	21,850.00	-	-
Norwell	463,000.00	328,000.00	135,000.00	-	-	-	-
Chatham	390,000.00	390,000.00	-	-	-	-	-

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1949 — Continued.*

Towns. (Population under 5,000)	Totals	Loans for Genera Purposes	Loans for Public Service Enterprise	TEMPORARY LOANS			Warrants or Orders
				Revenue	Anticipation Highway Reimbursement	Other Temporary Loans	
Dennis	\$40,000.00	\$40,000.00	—	—	—	—	—
Raynham	—	—	—	—	—	—	—
Georgetown	95,500.00	6,000.00	\$89,500.00	—	—	—	—
Hardwick	11,000.00	11,000.00	—	—	—	—	—
Littleton	16,500.00	—	16,500.00	—	—	—	—
Groveland	26,000.00	26,000.00	—	—	—	—	—
Lincoln	311,000.00	311,000.00	—	—	—	—	—
Marion	103,000.00	38,000.00	65,000.00	—	—	—	—
Northfield	4,500.00	4,500.00	—	—	—	—	—
Mattapoisett	25,150.00	21,250.00	3,900.00	—	—	—	—
Hatfield	—	—	—	—	—	—	—
Stockbridge	39,500.00	39,500.00	—	—	—	—	—
Sterling	94,400.00	5,000.00	68,000.00	—	\$21,400.00	—	—
Freetown	160,000.00	150,000.00	—	—	10,000.00	—	—
Plainville	2,000.00	2,000.00	—	—	—	—	—
Lakeville	131,861.16	130,000.00	—	—	1,861.16	—	—
Williamsburg	11,000.00	4,000.00	7,000.00	—	—	—	—
Tyngsborough	5,000.00	5,000.00	—	—	—	—	—
Newbury	—	—	—	—	—	—	—
Lanesborough	250,000.00	250,000.00	—	—	—	—	—
Sheffield	—	—	—	—	—	—	—
Cheshire	—	—	—	—	—	—	—
Tisbury	2,000.00	2,000.00	—	—	—	—	—
Granby	36,000.00	36,000.00	—	—	—	—	—
Essex	450,000.00	—	450,000.00	—	—	—	—
Rowley	266,700.00	20,900.00	245,000.00	—	800.00	—	—
Shelburne	2,000.00	2,000.00	—	—	—	—	—
Orleans	59,500.00	59,500.00	—	—	—	—	—
Dover	—	—	—	—	—	—	—
Stow	59,000.00	59,000.00	—	—	—	—	—
Millville	—	—	—	—	—	—	—
Boylston	32,000.00	32,000.00	—	—	—	—	—
West Brookfield	26,500.00	—	26,500.00	—	—	—	—
Wenham	270,000.00	—	270,000.00	—	—	—	—
Mendon	44,600.00	24,600.00	20,000.00	—	—	—	—
Buckland	—	—	—	—	—	—	—

West Newbury	71,900.00	2,000.00	69,900.00	-	-	-
Brookfield	10,250.00	-	2,000.00	-	8,250.00	-
Colrain	-	-	-	-	-	-
Carver	1,625.00	-	-	-	1,625.00	-
Oak Bluffs	188,000.00	18,000.00	170,000.00	-	-	-
Edgartown	-	-	-	-	-	-
Hinsdale	28,500.00	28,500.00	-	-	-	-
Ashby	-	-	-	-	-	-
Clarksburg	10,000.00	-	-	-	10,000.00	-
Topsfield	210,975.00	-	210,000.00	-	975.00	-
Southampton	157,000.00	133,000.00	24,000.00	-	-	-
Berlin	9,000.00	-	-	-	9,000.00	-
Erving	-	-	-	-	-	-
Rochester	-	-	-	-	-	-
Sandwich	1,700.00	-	-	-	1,700.00	-
Hampden	8,850.00	5,000.00	-	-	3,850.00	-
Russell	50,500.00	45,000.00	5,500.00	-	-	-
Chester	23,500.00	2,500.00	21,000.00	-	-	-
Berkley	-	-	-	-	-	-
Huntington	68,150.00	51,650.00	-	-	16,500.00	-
Sherborn	465.36	-	-	-	465.36	-
East Brookfield	23,000.00	11,000.00	12,000.00	-	-	-
Brimfield	27,175.00	13,000.00	-	-	14,175.00	-
West Stockbridge	113,500.00	113,500.00	-	-	-	-
Hubbardston	9,000.00	9,000.00	-	-	-	-
Barnardston	-	-	-	-	-	-
Wellfleet	26,000.00	26,000.00	-	-	-	-
Gill	-	-	-	-	-	-
Paxton	42,600.00	600.00	42,000.00	-	-	-
Princeton	23,250.00	5,000.00	9,000.00	-	9,250.00	-
New Marlborough	-	-	-	-	-	-
Brewster	-	-	-	-	-	-
Ashfield	10,000.00	10,000.00	-	-	-	-
Bolton	28,050.00	-	-	-	28,050.00	-
Halifax	1,600.00	-	-	-	1,600.00	-
Whately	-	-	-	-	-	-
Boxford	1,000.00	1,000.00	-	-	-	-
Sunderland	3,000.00	3,000.00	-	-	-	-
Carlisle	13,725.00	-	-	-	13,725.00	-
Eastham	2,000.00	2,000.00	-	-	-	-
Conway	-	-	-	-	-	-
Charlemont	5,000.00	5,000.00	-	-	-	-
Royalston	16,500.00	16,500.00	-	-	-	-
Petersham	-	-	-	-	-	-

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1949 — Concluded.*

Towns. (Population under 5,000)	Totals	Loans for General Purposes	Loans for Public Service Enterprise	TEMPORARY LOANS			Warrants or Orders
				Revenue	Anticipation Highway Reimbursement	Other Temporary Loans	
Leverett	\$140,000.00	\$140,000.00	—	—	—	—	—
Becket	9,000.00	9,000.00	—	—	—	—	—
Richmond	3,000.00	3,000.00	—	—	—	—	—
Granville	21,000.00	6,000.00	—	—	\$15,000.00	—	—
Egremont	—	—	—	—	—	—	—
Plympton	—	—	—	—	—	—	—
Truro	6,000.00	6,000.00	—	—	—	—	—
Phillipston	55,500.00	36,000.00	—	—	19,500.00	—	—
Cummington	2,000.00	2,000.00	—	—	—	—	—
Blandford	9,600.00	9,600.00	—	—	—	—	—
Pelham	—	—	—	—	—	—	—
Dunstable	10,000.00	—	—	—	10,000.00	—	—
Wales	5,600.00	2,000.00	—	—	3,600.00	—	—
Chesterfield	23,600.00	23,600.00	—	—	—	—	—
Florida	20,000.00	—	—	—	20,000.00	—	—
New Braintree	5,000.00	5,000.00	—	—	—	—	—
Worthington	38,000.00	28,000.00	—	—	10,000.00	—	—
Oakham	—	—	—	—	—	—	—
Westhampton	15,000.00	15,000.00	—	—	—	—	—
Hancock	—	—	—	—	—	—	—
Boxborough	—	—	—	—	—	—	—
Mashpee	18,175.00	17,500.00	—	—	675.00	—	—
Sandisfield	42,000.00	42,000.00	—	—	—	—	—
Warwick	10,500.00	9,000.00	—	—	1,500.00	—	—
New Salem	1,800.00	1,800.00	—	—	—	—	—
Holland	13,000.00	13,000.00	—	—	—	—	—
Monterey	—	—	—	—	—	—	—
Windsor	—	—	—	—	—	—	—
Otis	60,000.00	60,000.00	—	—	—	—	—
West Tisbury	—	—	—	—	—	—	—
Wendell	—	—	—	—	—	—	—
Goshen	1,500.00	1,500.00	—	—	—	—	—
Heath	5,000.00	5,000.00	—	—	—	—	—
Leyden	1,165.00	1,165.00	—	—	—	—	—
Middlefield	16,500.00	8,500.00	—	—	8,000.00	—	—
Savoy	26,725.00	6,000.00	—	—	20,725.00	—	—

Washington	15,900.00	-	-	15,900.00	-	-
Hawley	2,000.00	2,000.00	-	-	-	-
Tyringham	-	-	-	-	-	-
Plainfield	-	-	-	-	-	-
Alford	-	-	-	-	-	-
Shutesbury	42,000.00	42,000.00	-	-	-	-
Rowe	2,000.00	2,000.00	-	-	-	-
Chilmark	2,500.00	2,500.00	-	-	-	-
Monroe	3,000.00	3,000.00	-	-	-	-
Montgomery	9,000.00	2,000.00	-	-	7,000.00	-
Peru	10,000.00	-	-	\$10,000.00	-	-
New Ashford	-	-	-	-	-	-
Tolland	11,560.00	2,560.00	-	-	9,000.00	-
Gay Head	-	-	-	-	-	-
Gosnold	21,000.00	-	\$21,000.00	-	-	-
Mount Washington	3,200.00	3,200.00	-	-	-	-
212 Towns	\$19,872,764.33	\$12,019,125.00	\$6,760,837.00	\$115,000.00	\$510,714.07	³\$467,000.00
						\$88.26

¹ Anticipation State and Federal grants for airport.

² Anticipation serial water loan.

³ Includes anticipation serial water loan \$367,000, and anticipation State and Federal grants for airports \$100,000.

TABLE III. — *Relation of Indebtedness to Valuation — 1949.*

NOTE. — The valuation given in this table consists of the assessors' valuation of real and personal property as of January 1, 1949, together with the supplemental assessment of December 1, 1949, and the valuation of motor vehicles for the year 1949.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of loans in anticipation of revenue, in anticipation of highway reimbursement, in anticipation of State and Federal grants for airports, and unpaid warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III. Loans in anticipation of funded serial debt are included as funded or fixed debt.

Fifty-five towns having an aggregate population of 72,001, and having no funded or fixed debt are omitted from this table.

Towns. (Population under 5,000)	Population of 1950	Percentage of Net Debt of Valuation	Valuation of 1949 including Motor Vehicles	Net Funded or Fixed Debt
1 Essex	1,795	20.7	\$2,178,850	\$450,000.00
2 Leverett	790	18.9	741,147	140,000.00
3 Norwell	2,496	15.4	3,009,910	463,000.00
4 Rowley	1,759	14.6	1,822,710	265,900.00
5 Norton	4,368	14.2	3,981,048	564,000.00
6 Templeton	4,502	14.0	4,092,474	574,000.00
7 North Reading	4,421	13.7	4,249,487	582,300.00
8 Norfolk	2,688	13.3	2,085,361	276,500.00
9 Lanesborough	1,962	12.8	1,946,599	250,000.00
10 Sutton	3,108	12.5	2,611,221	327,500.00
11 Sudbury	2,595	11.5	3,392,412	389,000.00
12 Wayland	4,393	10.7	7,524,782	805,000.00
13 Southampton	1,386	10.1	1,561,902	157,000.00
14 Charlton	3,132	9.2	2,314,722	213,900.00
15 Shutesbury	208	8.4	501,975	42,000.00
16 Marshfield	3,247	8.0	11,003,811	879,000.00
17 Pembroke	2,543	7.9	4,194,900	332,000.00
18 Yarmouth	3,295	7.8	9,972,909	779,000.00
19 West Stockbridge	1,159	7.8	1,455,729	113,500.00
20 Southwick	2,839	7.7	3,709,691	284,000.00
21 Weston	4,904	7.0	14,185,300	990,000.00
22 Wilbraham	3,985	6.9	5,459,484	376,000.00
23 East Bridgewater	4,409	6.8	6,409,780	434,000.00
24 Lincoln	2,329	6.7	4,633,912	311,000.00
25 Freetown	2,100	6.7	2,249,820	150,000.00
26 Lee	4,607	6.6	5,131,424	339,000.00
27 Hopedale	3,476	6.5	4,015,604	261,000.00
28 Topsfield	1,409	6.3	3,326,449	210,000.00
29 Kingston	3,449	6.1	6,910,203	423,000.00
30 Wenham	1,636	6.1	4,444,055	270,000.00
31 Salisbury	2,672	5.9	3,915,396	231,000.00
32 Otis	360	5.6	1,065,616	60,000.00
33 Lakeville	2,069	5.5	2,358,149	130,000.00
34 Ashburnham	2,604	5.0	2,382,087	120,000.00
35 Ashland	3,496	5.0	4,527,011	225,240.00
36 Lenox	3,415	4.8	5,264,843	255,000.00
37 Holliston	3,650	4.6	4,476,192	206,000.00
38 West Newbury	1,589	4.5	1,597,744	71,900.00
39 Lynnfield	3,925	4.4	7,661,734	339,000.00
40 Bellingham	4,100	4.4	4,566,851	200,000.00
41 Phillipston	638	4.1	872,058	36,000.00
42 Sandisfield	436	4.0	1,048,445	42,000.00
43 Georgetown	2,398	3.9	2,435,625	95,500.00
44 Huntington	1,261	3.9	1,338,893	51,650.00
45 Medfield	4,540	3.8	3,563,979	136,500.00
46 Harwich	2,655	3.8	10,363,402	393,000.00
47 West Bridgewater	4,001	3.7	5,252,124	194,000.00
48 Hull	3,331	3.6	19,505,728	699,000.00
49 Chatham	2,446	3.6	10,949,315	390,000.00
50 Southborough	2,652	3.3	3,512,414	116,500.00
51 Cohasset	3,694	3.3	11,181,837	367,000.00
52 Stow	1,697	3.2	1,852,228	59,000.00
53 Chesterfield	496	3.2	748,028	23,600.00
54 Medway	3,754	3.0	4,338,944	130,797.00
55 Oak Bluffs	1,506	3.0	6,315,317	188,000.00
56 Worthington	462	2.9	971,974	28,000.00
57 Barre	3,401	2.9	3,350,972	96,000.00
58 Hamilton	2,762	2.9	6,472,971	185,000.00
59 Duxbury	3,149	2.8	9,150,480	259,000.00
60 Hanover	3,378	2.8	4,451,979	125,000.00
61 Sterling	2,165	2.6	2,803,657	73,000.00
62 Westhampton	452	2.6	587,283	15,000.00
63 North Brookfield	3,446	2.5	3,346,127	85,000.00
64 Belchertown	3,486	2.5	2,246,754	57,000.00
65 Boylston	1,688	2.5	1,262,361	32,000.00
66 Mendon	1,614	2.4	1,823,207	44,600.00
67 Paxton	1,066	2.4	1,751,719	42,600.00
68 Townsend	2,807	2.3	3,065,191	72,000.00
69 Warren	3,427	2.1	3,312,081	70,000.00
70 Middlefield	294	2.0	428,390	8,500.00
71 Holland	375	2.0	658,803	13,000.00
72 Warwick	424	2.0	456,111	9,000.00
73 Granby	1,862	1.9	1,920,824	36,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1949 — Continued.*

TOWNS. (Population under 5,000)	Population of 1950	Percentage of Net Debt of Valuation	Valuation of 1949 including Motor Vehicles	Net Funded or Fixed Debt
74 Savoy	291	1.9	\$323,175	\$6,000.00
75 Russell	1,295	1.8	2,745,998	50,500.00
76 Marion	2,239	1.8	5,698,189	103,000.00
77 Royalston	837	1.8	931,911	16,500.00
78 Hinsdale	1,459	1.7	1,640,432	28,500.00
79 Chester	1,293	1.7	1,390,004	23,500.00
80 Gosnold	57	1.6	1,277,622	21,000.00
81 East Brookfield	1,242	1.6	1,459,110	23,000.00
82 Rockport	4,180	1.4	7,519,228	109,000.00
83 Sturbridge	2,791	1.4	2,614,969	37,500.00
84 Northborough	3,104	1.4	2,722,625	38,000.00
85 West Brookfield	1,638	1.4	1,958,762	26,500.00
86 Rutland	3,041	1.3	2,140,114	28,500.00
87 Groveland	2,338	1.3	2,006,480	26,000.00
88 Blackstone	4,966	1.2	2,774,726	33,100.00
89 Avon	2,662	1.1	2,315,168	26,500.00
90 Mashpee	436	1.1	1,579,215	17,500.00
91 Deerfield	3,082	1.1	5,482,715	59,200.00
92 Orleans	1,740	1.1	5,513,977	59,500.00
93 Burlington	3,139	1.1	3,170,447	34,000.00
94 Brimfield	1,183	1.0	1,246,138	13,000.00
95 Mount Washington	31	1.0	319,010	3,200.00
96 Hanson	3,248	1.0	3,874,553	38,000.00
97 Heath	307	1.0	518,303	5,000.00
98 Blandford	597	1.0	1,008,221	9,000.00
99 Princeton	1,028	0.9	1,478,254	14,000.00
100 Becket	744	0.9	1,004,504	9,000.00
101 Hubbardston	1,131	0.9	1,050,799	9,000.00
102 Pepperell	3,456	0.9	3,470,121	29,700.00
103 Middleton	2,913	0.9	2,572,818	22,000.00
104 Sharon	4,832	0.8	8,115,306	68,800.00
105 Provincetown	3,786	0.8	7,260,046	58,000.00
106 Stockbridge	2,178	0.8	4,984,333	39,500.00
107 Wellfleet	1,087	0.8	3,292,232	26,000.00
108 Merrimac	2,796	0.8	2,356,241	18,000.00
109 Ashfield	979	0.7	1,521,704	10,000.00
110 New Braintree	478	0.6	788,285	5,000.00
111 Shirley	4,279	0.6	2,287,814	14,000.00
112 Montgomery	154	0.6	330,051	2,000.00
113 Hardwick	2,344	0.6	1,907,741	11,000.00
114 Mattapoisett	2,220	0.6	4,485,677	25,150.00
115 Hawley	244	0.6	357,991	2,000.00
116 Tolland	106	0.5	474,925	2,560.00
117 Williamsburg	2,055	0.5	2,059,284	11,000.00
118 West Boylston	2,512	0.5	3,446,520	18,000.00
119 Rehoboth	3,692	0.5	3,885,812	19,000.00
120 New Salem	394	0.4	403,875	1,800.00
121 Dennis	2,427	0.4	9,108,985	40,000.00
122 Dighton	2,988	0.4	3,903,945	17,000.00
123 Littleton	2,344	0.4	3,802,370	16,500.00
124 Monroe	176	0.4	746,789	3,000.00
125 Hampden	1,320	0.4	1,291,914	5,000.00
126 Wales	497	0.4	557,847	2,000.00
127 Charlemont	860	0.3	1,570,700	5,000.00
128 Acushnet	4,402	0.3	3,372,387	10,700.00
129 Leyden	306	0.3	368,518	1,165.00
130 Holbrook	4,007	0.3	4,058,580	12,000.00
131 Granville	733	0.3	2,119,995	6,000.00
132 Westminster	2,773	0.3	2,651,435	7,500.00
133 Harvard	3,899	0.3	2,528,859	7,000.00
134 Richmond	736	0.3	1,104,551	3,000.00
135 Goshen	315	0.3	553,726	1,500.00
136 Tyngsborough	2,030	0.3	1,918,376	5,000.00
137 Rowe	206	0.3	768,823	2,000.00
138 Truro	651	0.3	2,320,002	6,000.00
139 Cummington	613	0.2	806,106	2,000.00
140 Chilmark	179	0.2	1,097,259	2,500.00
141 Groton	2,873	0.2	4,245,050	9,000.00
142 Northfield	2,230	0.2	2,345,466	4,500.00
143 Sunderland	914	0.2	1,693,352	3,000.00
144 Westport	4,964	0.2	9,104,196	16,000.00
145 Acton	3,408	0.2	4,726,637	8,000.00
146 Hopkinton	3,474	0.1	4,011,083	5,000.00
147 Brookfield	1,568	0.1	1,797,398	2,000.00
148 Plainville	2,086	0.1	2,179,855	2,000.00
149 Nantucket	3,417	0.1	13,351,238	12,000.00
150 Lancaster	3,590	0.1	3,599,971	3,000.00
151 Eastham	874	0.1	2,451,657	2,000.00
152 Douglas	2,627	0.1	2,489,013	2,000.00
153 Shelburne	1,745	0.1	3,056,123	2,000.00
154 Boxford	925	0.1	1,662,666	1,000.00
155 Lunenburg	3,902	0.1	5,056,907	3,000.00
156 Tisbury	1,886	1 —	5,957,001	2,000.00
157 Millis	2,546	1 —	3,503,531	1,000.00
Totals	2 421,699	—	\$ 652,242,819	\$19,146,962.00

1 Less than one-tenth of one per cent.

2 Includes 72,001 population of 55 towns having no funded or fixed debt.

3 Includes \$118,322,568 valuation of 55 towns having no funded or fixed debt. See next sheet.

TABLE III. — *Relation of Indebtedness to Valuation — 1949 — Concluded.*

Total valuation includes \$118,322,568 valuation of 55 towns having no funded or fixed debt, as shown in the following list:

Alford	\$492,348	East Longmeadow	\$8,817,345	Pelham	\$612,273
Ashby	1,623,738	Edgartown	5,399,656	Peru	368,600
Berkley	1,059,556	Egremont	1,478,678	Petersham	1,589,839
Berlin	1,458,379	Erving	2,173,030	Plainfield	443,994
Bernardston	1,419,051	Florida	1,538,078	Plympton	962,088
Bolton	1,520,155	Gay Head	288,896	Raynham	2,619,836
Boxborough	495,630	Gill	1,233,092	Rochester	1,671,067
Brewster	2,802,654	Hadley	3,795,691	Sandwich	3,557,532
Buckland	3,047,957	Halifax	2,063,467	Sheffield	3,022,730
Carlisle	1,428,044	Hancock	717,439	Sherborn	2,446,273
Carver	3,708,703	Hatfield	3,813,763	Tyringham	628,796
Cheshire	1,458,327	Manchester	9,769,482	Upton	1,797,786
Clarksburg	887,761	Millville	1,201,910	Washington	244,416
Colrain	1,730,670	Monterey	1,124,218	Wendell	361,626
Conway	1,144,373	Nahant	5,654,111	Westford	4,499,042
Dalton	6,193,548	New Ashford	176,212	West Tisbury	1,012,375
Dover	4,742,099	Newbury	2,856,538	Whately	1,400,763
Dunstable	693,954	New Marlborough	1,925,263	Windsor	615,471
		Oakham	534,245		

TABLE IV. — *Debt Transactions for 1949 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State see Table V, page 283. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 158 to 265, under the section "Municipal Indebtedness." "Other Temporary" loans in this table are in anticipation of reimbursement from State and county for highway purposes, except in the town of Nantucket.

Towns. (Population under 5,000)	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Blackstone . . .	\$5,000.00	—	—	\$65,000.00	—	—	\$4,100.00	—	—	\$105,000.00	—	—
Westport . . .	—	—	—	150,000.00	—	—	2,000.00	—	—	100,000.00	—	—
Weston . . .	—	\$15,000.00	—	—	—	—	70,000.00	\$27,000.00	—	—	—	—
East Longmeadow . . .	—	—	—	—	—	—	—	—	—	—	—	—
Sharon . . .	—	18,800.00	—	100,000.00	\$6,000.00	—	17,500.00	5,000.00	—	100,000.00	\$8,000.00	—
Dalton . . .	—	—	—	—	—	—	—	—	—	—	—	—
Lee . . .	—	110,000.00	—	—	—	—	4,000.00	12,000.00	—	—	—	—
Medfield . . .	7,500.00	2,000.00	—	80,000.00	11,650.00	—	12,000.00	12,000.00	—	100,000.00	11,640.00	—
Templeton . . .	40,000.00	520,000.00	—	—	—	—	2,000.00	—	—	—	—	—
North Reading . . .	240,000.00	270,000.00	—	—	15,550.00	—	—	5,500.00	—	—	15,125.00	—
East Bridgewater . . .	400,000.00	—	—	60,000.00	—	—	3,000.00	2,000.00	—	60,000.00	—	—
Acushnet . . .	—	—	—	—	—	—	—	3,100.00	—	—	—	—
Wayland . . .	140,000.00	10,000.00	—	—	—	—	33,000.00	10,600.00	—	—	—	—
Norton . . .	465,000.00	—	—	50,000.00	—	—	—	13,500.00	—	50,000.00	—	—
Shirley . . .	—	—	—	—	—	—	2,000.00	—	—	—	—	—
Westford . . .	—	—	—	—	—	—	—	—	—	—	—	—
Rockport . . .	—	15,000.00	—	50,000.00	—	—	6,000.00	6,000.00	—	50,000.00	—	—
Bellingham . . .	—	15,000.00	—	90,000.00	19,900.00	—	3,000.00	9,000.00	—	90,000.00	11,025.00	—
Holbrook . . .	—	—	—	—	—	—	2,000.00	—	—	—	—	—
West Bridgewater . . .	—	10,000.00	—	—	—	—	—	15,000.00	—	—	—	\$134.53
Wilbraham . . .	330,000.00	—	—	—	1,200.00	—	—	7,500.00	—	—	1,200.00	—
Lynnfield . . .	275,000.00	—	—	50,000.00	—	—	17,000.00	—	—	50,000.00	—	—
Lunenburg . . .	—	—	—	—	—	—	1,000.00	—	—	—	—	—
Harvard . . .	—	—	—	—	15,000.00	—	4,000.00	—	—	—	—	—
Provincetown . . .	—	31,000.00	—	115,000.00	—	—	—	6,000.00	—	115,000.00	—	—
Medway . . .	3,000.00	35,000.00	—	—	—	—	6,700.00	7,000.00	—	—	—	—
Cohasset . . .	—	—	\$367,000.00	—	—	—	—	—	—	—	—	—
Rehoboth . . .	—	—	—	—	26,750.00	—	4,000.00	—	—	—	26,750.00	—
Holliston . . .	7,000.00	—	—	—	—	—	3,000.00	13,000.00	—	—	—	—
Lancaster . . .	—	—	—	20,000.00	—	—	—	1,000.00	—	20,000.00	—	—
Ashland . . .	120,000.00	—	—	—	—	—	2,000.00	13,740.00	—	—	—	—
Belchertown . . .	55,000.00	—	19,000.00	—	—	—	1,000.00	—	\$45,000.00	—	—	—

TABLE IV. — *Debt Transactions for 1949 Classified by Character of Obligation* — Continued.

Towns. (Population under 5,000)	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Hopedale	-	-	-	-	-	-	-	\$14,000.00	-	-	-	-
Hopkinton	-	-	-	-	-	-	-	3,000.00	-	-	-	-
Pepperell	\$18,700.00	-	-	-	-	-	-	3,000.00	-	-	-	-
Kingston	380,000.00	-	-	\$50,000.00	-	-	-	8,000.00	-	\$50,000.00	-	-
North Brookfield	65,000.00	\$20,000.00	\$80,000.00	-	-	-	-	-	\$80,000.00	-	-	-
Warren	40,000.00	-	-	25,000.00	-	-	\$6,500.00	-	-	25,000.00	-	-
Nantucket	-	-	-	75,000.00	\$25,000.00	-	-	2,000.00	-	75,000.00	-	-
Lenox	-	-	-	-	-	-	6,000.00	6,000.00	-	-	-	-
Acton	-	-	-	-	-	-	1,000.00	-	-	-	-	-
Barre	-	60,000.00	-	-	-	-	-	7,000.00	-	-	-	-
Hanover	-	-	-	-	-	-	2,000.00	12,000.00	-	-	-	-
Hull	122,000.00	-	-	300,000.00	-	-	51,000.00	-	-	300,000.00	-	-
Yarmouth	350,000.00	-	-	-	-	-	5,000.00	41,000.00	-	-	-	-
Hanson	-	-	-	-	-	-	-	4,000.00	-	-	-	-
Marshfield	391,000.00	-	-	150,000.00	-	-	28,000.00	31,000.00	-	150,000.00	-	-
Duxbury	-	-	-	-	-	-	15,000.00	-	-	-	-	-
Burlington	-	-	-	30,000.00	15,500.00	-	5,000.00	-	-	30,000.00	-	-
Charlton	210,000.00	-	-	-	42,100.00	-	4,200.00	-	-	-	\$33,850.00	-
Sutton	325,000.00	-	-	-	-	-	1,250.00	-	-	-	-	-
Northborough	5,000.00	15,000.00	2,000.00	-	6,000.00	-	2,000.00	5,000.00	2,000.00	-	15,000.00	-
Deerfield	8,200.00	-	-	-	-	\$88.26	9,000.00	-	-	-	-	\$388.83
Rutland	2,500.00	-	-	-	20,000.00	-	3,000.00	1,500.00	-	-	-	-
Dighton	-	-	-	-	-	-	6,500.00	-	-	-	-	-
Middleton	-	-	-	-	-	-	6,000.00	-	-	-	-	-
Groton	-	-	-	45,000.00	20,337.55	-	3,000.00	-	-	45,000.00	18,700.00	-
Manchester	-	-	-	60,000.00	-	-	-	-	-	60,000.00	-	-
Southwick	150,000.00	-	-	-	-	-	2,000.00	10,000.00	-	-	-	-
Townsend	-	-	-	-	-	-	1,000.00	9,000.00	-	-	-	-
Merrimac	-	18,000.00	-	-	800.00	-	-	-	-	-	-	-
Sturbridge	-	-	-	25,000.00	-	-	8,500.00	5,000.00	-	25,000.00	20,000.00	-
Westminster	-	-	-	-	-	-	1,500.00	-	-	-	-	-
Hamilton	-	-	-	50,000.00	-	-	5,000.00	16,000.00	-	50,000.00	-	-
Norfolk	240,000.00	-	-	-	-	-	-	3,500.00	-	-	-	-
Salisbury	200,000.00	-	-	50,000.00	-	-	12,500.00	-	-	50,000.00	-	-
Upton	-	-	-	-	-	-	-	-	-	-	2,900.00	-
Avon	-	-	-	-	-	-	3,000.00	3,500.00	-	-	-	-

Harwich	-	-	-	80,000.00	-	-	24,000.00	7,000.00	-	80,000.00	-	-
Nahant	-	-	-	50,000.00	-	-	-	-	-	50,000.00	-	-
Southborough	-	-	-	-	-	-	2,500.00	13,000.00	-	-	-	-
Hadley	-	-	-	-	-	-	-	-	-	-	-	-
Douglas	-	2,000.00	-	20,000.00	-	-	2,000.00	-	-	20,000.00	-	-
Ashburnham	120,000.00	-	-	-	-	-	-	-	-	-	20,000.00	-
Sudbury	150,000.00	-	-	-	1,575.00	-	17,000.00	-	-	-	-	-
Millis	-	-	-	-	-	-	-	1,000.00	-	-	-	-
Pembroke	60,000.00	-	-	-	4,200.00	-	17,000.00	12,000.00	-	-	-	-
West Boylston	-	-	-	25,000.00	21,850.00	-	3,000.00	-	-	25,000.00	25,405.00	-
Norwell	300,000.00	-	-	-	-	-	4,000.00	-	-	-	-	-
Chatham	390,000.00	-	-	-	-	-	-	-	-	-	-	-
Dennis	-	-	-	-	-	-	5,000.00	-	-	-	-	-
Raynham	-	-	-	-	-	-	-	-	-	-	-	-
Georgetown	-	-	-	-	-	-	3,000.00	10,000.00	-	-	-	-
Hardwick	7,000.00	-	-	-	-	-	2,000.00	-	-	-	-	-
Littleton	-	7,500.00	-	-	-	-	-	3,435.00	-	-	-	-
Groveland	7,000.00	-	-	-	-	-	2,000.00	-	-	-	-	-
Lincoln	-	-	-	-	-	-	19,000.00	-	-	-	-	-
Marion	13,000.00	-	-	-	-	-	10,000.00	5,000.00	-	-	-	-
Northfield	-	-	-	-	-	-	4,500.00	-	-	-	-	-
Mattapoisett	-	-	-	30,000.00	-	-	9,250.00	1,300.00	-	30,000.00	-	-
Hatfield	-	-	-	-	-	-	-	-	-	-	-	-
Stockbridge	12,500.00	-	-	-	-	-	5,000.00	-	-	-	-	-
Sterling	-	44,000.00	-	-	21,400.00	-	2,000.00	3,000.00	-	-	22,000.00	-
Freetown	150,000.00	-	-	-	10,000.00	-	-	-	-	-	10,000.00	-
Plainville	-	-	-	20,000.00	-	-	2,000.00	-	-	20,000.00	-	-
Lakeville	130,000.00	-	-	-	1,861.16	-	-	-	-	-	-	-
Williamsburg	-	-	-	-	-	-	1,000.00	500.00	-	-	1,000.00	-
Tyngsborough	-	-	-	55,000.00	-	-	1,000.00	-	-	55,000.00	-	-
Newbury	-	-	-	-	-	-	-	-	-	-	-	-
Lanesborough	250,000.00	-	-	-	-	-	-	-	-	-	-	-
Sheffield	-	-	-	-	-	-	-	-	-	-	-	-
Cheshire	-	-	-	-	-	-	-	-	-	-	-	-
Tisbury	-	-	-	30,000.00	-	-	2,000.00	-	-	30,000.00	-	-
Granby	-	-	-	-	-	-	3,000.00	-	-	-	7,000.00	-
Essex	-	150,000.00	50,000.00	-	625.00	-	-	-	50,000.00	-	625.00	-
Rowley	-	-	-	25,000.00	800.00	-	3,000.00	-	-	25,000.00	-	-
Shelburne	-	-	-	-	-	-	1,000.00	-	-	-	-	-
Orleans	-	-	-	-	-	-	8,100.00	-	-	-	-	-
Dover	-	-	-	-	-	-	-	-	-	-	-	-
Stow	59,000.00	-	-	-	-	-	-	-	-	-	-	-
Millville	-	-	-	-	-	-	-	-	-	-	-	-
Boylston	17,500.00	-	-	10,000.00	-	-	3,000.00	-	-	10,000.00	-	-

TABLE IV. — *Debt Transactions for 1949 Classified by Character of Obligation* — Continued.

Towns. (Population under 5,000)	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
West Brookfield . . .	-	\$5,200.00	-	-	-	-	-	\$2,700.00	-	-	-	-
Wenham . . .	-	-	-	-	-	-	-	10,000.00	-	-	-	-
Mendon . . .	-	-	-	\$5,000.00	-	-	\$4,600.00	-	-	\$5,000.00	-	-
Buckland . . .	-	-	-	-	-	-	-	-	-	-	-	-
West Newbury . . .	-	27,000.00	-	-	-	-	2,500.00	3,000.00	-	-	-	-
Brookfield . . .	-	-	-	10,000.00	\$8,250.00	-	-	1,000.00	-	10,000.00	\$7,000.00	-
Colrain . . .	-	-	-	-	-	-	-	-	-	-	-	-
Carver . . .	-	-	-	-	1,625.00	-	-	-	-	-	-	-
Oak Bluffs . . .	-	-	-	-	-	-	3,000.00	12,000.00	-	-	-	-
Edgartown . . .	-	-	-	20,000.00	-	-	-	-	-	20,000.00	-	-
Hinsdale . . .	\$21,500.00	-	-	25,000.00	10,000.00	-	1,000.00	-	-	25,000.00	20,000.00	-
Ashby . . .	-	-	-	-	-	-	-	-	-	-	-	-
Clarksburg . . .	-	-	-	10,000.00	10,000.00	-	-	-	-	10,000.00	11,000.00	-
Topsfield . . .	-	210,000.00	-	-	975.00	-	-	-	-	-	-	-
Southampton . . .	-	-	-	-	-	-	7,000.00	2,000.00	-	-	-	-
Berlin . . .	-	-	-	-	9,000.00	-	-	-	-	-	9,000.00	-
Erving . . .	-	-	-	-	-	-	-	-	-	-	-	-
Rochester . . .	-	-	-	-	-	-	-	-	-	-	-	-
Sandwich . . .	-	-	-	-	1,700.00	-	-	-	-	-	-	-
Hampden . . .	5,000.00	-	-	-	3,850.00	-	-	-	-	-	-	-
Russell . . .	-	3,500.00	-	-	-	-	2,500.00	2,000.00	-	-	-	-
Chester . . .	-	22,500.00	-	-	-	-	2,000.00	1,500.00	-	-	-	-
Berkley . . .	-	-	-	-	13,500.00	-	-	-	-	15,000.00	13,500.00	-
Huntington . . .	-	-	-	-	16,500.00	-	4,150.00	-	-	-	15,550.00	-
Sherborn . . .	-	-	-	25,000.00	12,250.00	-	-	-	-	25,000.00	13,217.96	-
East Brookfield . . .	-	-	-	-	-	-	2,000.00	2,500.00	-	-	6,000.00	-
Brimfield . . .	-	-	-	15,000.00	14,175.00	-	2,000.00	-	-	15,000.00	14,175.00	-
West Stockbridge . . .	9,500.00	-	-	-	-	-	6,000.00	-	-	-	-	-
Hubbardston . . .	-	-	-	-	-	-	1,000.00	-	-	-	-	-
Bernardston . . .	-	-	-	-	-	-	-	-	-	-	-	-
Wellfleet . . .	-	-	-	-	-	-	3,000.00	-	-	-	-	-
Gill . . .	-	-	-	-	7,650.00	-	-	-	-	-	7,650.00	-
Paxton . . .	-	-	-	-	-	-	2,000.00	4,300.00	-	-	6,000.00	-
Princeton . . .	-	-	-	15,000.00	28,175.00	-	2,500.00	1,000.00	-	15,000.00	29,275.00	-
New Marlborough . . .	-	-	-	-	-	-	-	-	-	-	-	-
Brewster . . .	-	-	-	-	-	-	-	-	-	-	-	-

TABLE IV. — *Debt Transactions for 1945 Classified by Character of Obligation* — Concluded.

TOWNS. (Population under 5,000)	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Heath . . .	\$5,000.00	-	-	-	-	-	-	-	-	-	-	-
Leyden . . .	-	-	-	-	-	-	\$1,165.00	-	-	-	-	-
Middlefield . . .	8,500.00	-	-	-	\$8,000.00	-	-	-	-	-	\$8,000.00	-
Savoy . . .	-	-	-	-	20,725.00	-	2,000.00	-	-	-	15,800.00	-
Washington . . .	-	-	-	-	20,450.00	-	-	-	-	-	19,950.00	-
Hawley . . .	-	-	-	\$14,000.00	-	-	1,000.00	-	-	\$14,000.00	-	-
Tyringham . . .	-	-	-	-	16,250.00	-	-	-	-	-	16,250.00	-
Plainfield . . .	-	-	-	-	-	-	-	-	-	-	-	-
Alford . . .	-	-	-	-	-	-	-	-	-	-	-	-
Shutesbury . . .	42,000.00	-	-	-	-	-	-	-	-	-	-	-
Rowe . . .	-	-	-	-	-	-	2,000.00	-	-	-	-	-
Chilmark . . .	1,500.00	-	-	-	-	-	1,000.00	-	-	-	-	-
Monroe . . .	-	-	-	-	-	-	2,000.00	-	-	-	-	-
Montgomery . . .	-	-	-	-	7,000.00	-	1,000.00	-	-	-	7,000.00	-
Peru . . .	-	-	-	10,000.00	-	-	-	-	-	10,000.00	-	-
New Ashford . . .	-	-	-	-	-	-	-	-	-	-	-	-
Tolland . . .	-	-	-	-	9,000.00	-	1,280.00	-	-	-	-	-
Gay Head . . .	-	-	-	-	-	-	-	-	-	2,500.00	-	-
Gosnold . . .	-	-	-	-	-	-	-	\$2,000.00	-	-	-	-
Mount Washington . . .	-	-	-	-	-	-	1,200.00	-	-	-	-	-
212 Towns	\$6,632,900.00	\$1,636,500.00	\$522,000.00	\$2,262,400.00	\$711,098.71	\$88.26	\$640,245.00	\$464,175.00	\$181,000.00	\$2,322,400.00	\$726,862.96	\$523.36

¹ Anticipation State and Federal grant for airport.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1949.*

TOWNS. (Population under 5,000)	METROPOLITAN			
	Totals	Sewer	Park	Water
Weston	\$66.46	—	\$66.46	—
Hull	94.18	—	94.18	—
Nahant	30.12	—	30.12	—
Dover	33.28	—	33.28	—
Totals	\$224.04	—	\$224.04	—

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1949.*

TOWNS. (Population under 5,000)		TOTALS	Serial Payments	Payments to State Sinking and Loan Funds
Blackstone		\$4,100.00	\$4,100.00	—
Westport		2,000.00	2,000.00	—
Weston		97,066.46	97,000.00	\$66.46
Sharon		22,500.00	22,500.00	—
Lee		16,000.00	16,000.00	—
Medfield		24,000.00	24,000.00	—
Templeton		2,000.00	2,000.00	—
North Reading		5,500.00	5,500.00	—
East Bridgewater		5,000.00	5,000.00	—
Acushnet		3,100.00	3,100.00	—
Wayland		43,600.00	43,600.00	—
Norton		13,500.00	13,500.00	—
Shirley		2,000.00	2,000.00	—
Rockport		12,000.00	12,000.00	—
Bellingham		12,000.00	12,000.00	—
Holbrook		2,000.00	2,000.00	—
West Bridgewater		15,000.00	15,000.00	—
Wilbraham		7,500.00	7,500.00	—
Lynnfield		17,000.00	17,000.00	—
Lunenburg		1,000.00	1,000.00	—
Harvard		4,000.00	4,000.00	—
Provincetown		6,000.00	6,000.00	—
Medway		13,700.00	13,700.00	—
Rehoboth		4,000.00	4,000.00	—
Holliston		16,000.00	16,000.00	—
Lancaster		1,000.00	1,000.00	—
Ashland		15,740.00	15,740.00	—
Belchertown		1,000.00	1,000.00	—
Hopedale		14,000.00	14,000.00	—
Hopkinton		3,000.00	3,000.00	—
Pepperell		3,000.00	3,000.00	—
Kingston		8,000.00	8,000.00	—
Warren		6,500.00	6,500.00	—
Nantucket		2,000.00	2,000.00	—
Lenox		12,000.00	12,000.00	—
Acton		1,000.00	1,000.00	—
Barre		7,000.00	7,000.00	—
Hanover		12,000.00	112,000.00	—
Hull		51,094.18	51,000.00	94.18
Yarmouth		46,000.00	46,000.00	—
Hanson		4,000.00	4,000.00	—
Marshfield		48,000.00	248,000.00	—
Duxbury		15,000.00	15,000.00	—
Burlington		5,000.00	5,000.00	—
Charlton		4,200.00	4,200.00	—
Sutton		1,250.00	1,250.00	—
Northborough		7,000.00	7,000.00	—
Deerfield		9,000.00	9,000.00	—
Rutland		4,500.00	4,500.00	—
Dighton		6,500.00	6,500.00	—
Middleton		6,000.00	6,000.00	—
Groton		3,000.00	3,000.00	—
Southwick		12,000.00	12,000.00	—
Townsend		10,000.00	10,000.00	—
Sturbridge		13,500.00	13,500.00	—
Westminster		1,500.00	1,500.00	—
Hamilton		21,000.00	21,000.00	—
Norfolk		3,500.00	3,500.00	—
Salisbury		12,500.00	12,500.00	—
Avon		6,500.00	6,500.00	—
Harwich		31,000.00	31,000.00	—
Nahant		30.12	—	30.12
Southborough		15,500.00	15,500.00	—
Douglas		2,000.00	2,000.00	—
Sudbury		17,000.00	17,000.00	—
Millis		1,000.00	1,000.00	—
Pembroke		29,000.00	29,000.00	—
West Boylston		3,000.00	3,000.00	—
Norwell		4,000.00	4,000.00	—
Dennis		5,000.00	5,000.00	—
Georgetown		13,000.00	13,000.00	—
Hardwick		2,000.00	2,000.00	—
Littleton		3,435.00	3,435.00	—
Groveland		2,000.00	2,000.00	—
Lincoln		19,000.00	19,000.00	—
Marion		15,000.00	15,000.00	—
Northfield		4,500.00	4,500.00	—
Mattapoisett		10,550.00	10,550.00	—
Stockbridge		5,000.00	5,000.00	—

¹ Serial loans amounting to \$2,000 were paid from trust fund.

² Serial loans amounting to \$11,000 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1949 —*
Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to State Sinking and Loan Funds
Sterling	\$5,000.00	\$5,000.00	—
Plainville	2,000.00	2,000.00	—
Williamsburg	1,500.00	1,500.00	—
Tyngsborough	1,000.00	1,000.00	—
Tisbury	2,000.00	2,000.00	—
Granby	3,000.00	3,000.00	—
Rowley	3,000.00	3,000.00	—
Shelburne	1,000.00	1,000.00	—
Orleans	8,100.00	8,100.00	—
Dover	33.28	—	\$33.28
Boylston	3,000.00	3,000.00	—
West Brookfield	2,700.00	2,700.00	—
Wenham	10,000.00	10,000.00	—
Mendon	4,600.00	4,600.00	—
West Newbury	5,500.00	5,500.00	—
Brookfield	1,000.00	1,000.00	—
Oak Bluffs	15,000.00	15,000.00	—
Hinsdale	1,000.00	1,000.00	—
Southampton	9,000.00	9,000.00	—
Russell	4,500.00	4,500.00	—
Chester	3,500.00	3,500.00	—
Huntington	4,150.00	4,150.00	—
East Brookfield	4,500.00	4,500.00	—
Brimfield	2,000.00	2,000.00	—
West Stockbridge	6,000.00	6,000.00	—
Hubbardston	1,000.00	1,000.00	—
Wellfleet	3,000.00	3,000.00	—
Paxton	6,300.00	6,300.00	—
Princeton	3,500.00	3,500.00	—
Ashfield	2,000.00	2,000.00	—
Boxford	2,000.00	2,000.00	—
Sunderland	2,000.00	2,000.00	—
Eastham	1,000.00	1,000.00	—
Charlemont	1,000.00	1,000.00	—
Royalston	3,500.00	3,500.00	—
Becket	1,000.00	1,000.00	—
Richmond	1,000.00	1,000.00	—
Granville	2,000.00	2,000.00	—
Truro	1,000.00	1,000.00	—
Phillipston	3,000.00	3,000.00	—
Cummington	2,000.00	2,000.00	—
Blandford	5,400.00	5,400.00	—
Wales	1,000.00	1,000.00	—
Chesterfield	3,200.00	3,200.00	—
New Braintree	1,000.00	1,000.00	—
Worthington	1,000.00	1,000.00	—
Mashpee	1,500.00	\$1,500.00	—
Sandisfield	1,000.00	1,000.00	—
Warwick	1,000.00	\$1,000.00	—
New Salem	900.00	900.00	—
Holland	2,000.00	2,000.00	—
Goshen	250.00	250.00	—
Leyden	1,165.00	1,165.00	—
Savoy	2,000.00	2,000.00	—
Hawley	1,000.00	1,000.00	—
Rowe	2,000.00	2,000.00	—
Chilmark	1,000.00	1,000.00	—
Monroe	2,000.00	2,000.00	—
Montgomery	1,000.00	1,000.00	—
Tolland	1,280.00	1,280.00	—
Gosnold	2,000.00	2,000.00	—
Mount Washington	1,200.00	1,200.00	—
Totals	\$1,081,144.04	\$1,080,920.00	\$224.04

¹ Serial loans amounting to \$8,500 were paid from sale of electric light plant.² Serial loans amounting to \$1,000 were paid from gifts for outlays.³ Serial loans amounting to \$1,000 were paid from offsets to outlays.

The following towns showed no payments on account of funded or fixed debt, and no payments to State sinking and loan funds.

Alford	Cohasset	Halifax	New Marlborough	Shutesbury
Ashburnham	Colrain	Hampden	North Brookfield	Topsfield
Ashby	Conway	Hancock	Oakham	Tyringham
Berkley	Dalton	Hatfield	Otis	Upton
Berlin	Dunstable	Heath	Pelham	Washington
Bernardston	East Longmeadow	Lakeville	Peru	Wendell
Bolton	Edgartown	Lanesborough	Petersham	Westford
Boxborough	Egremont	Leverett	Plainfield	Westhampton
Brewster	Erving	Manchester	Plympton	West Tisbury
Buckland	Essex	Merrimac	Raynham	Whately
Carlisle	Florida	Middlefield	Rochester	Windsor
Carver	Freetown	Millville	Sandwich	
Chatham	Gay Head	Monterey	Sheffield	
Cheshire	Gill	New Ashford	Sherborn	
Clarksburg	Hadley	Newbury	Stow	

DIVISION C

CASH BALANCES

TABLE VII. — *Cash Balances.*

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1949						CASH AT END OF 1949					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Blackstone	\$87,636.10	\$87,636.10	—	—	—	—	\$40,139.79	\$40,139.79	—	—	—	—
Westport	84,983.88	79,288.73	\$330.00	—	—	\$5,365.15	150,148.01	148,618.88	\$367.50	—	—	\$1,161.63
Weston	910,195.03	891,392.10	—	\$333.37	\$3,352.12	15,117.44	396,256.13	375,209.91	—	\$373.30	\$2,964.35	17,708.57
East Longmeadow	161,789.15	159,065.45	362.00	35.02	1,710.95	615.73	212,442.14	209,843.13	—	22.73	2,097.40	478.88
Sharon	117,454.75	112,685.36	1,710.00	472.87	1,129.82	1,456.70	124,143.18	120,696.08	—	544.90	1,159.00	1,743.20
Dalton	151,199.90	143,143.33	—	1,222.00	5,353.12	1,481.45	176,304.34	167,032.70	—	1,597.89	5,648.13	2,025.62
Lee	282,136.73	279,823.23	375.00	—	—	1,938.50	341,835.19	339,426.20	—	—	—	2,408.99
Medfield	70,224.50	65,424.25	—	203.25	1,705.94	2,891.06	59,826.67	54,737.90	—	—	1,797.51	3,291.26
Templeton	126,289.54	120,297.42	—	750.00	1,637.94	3,604.18	693,067.01	688,033.69	—	—	1,247.47	3,785.85
North Reading	143,088.68	138,746.22	270.83	48.92	2.51	4,020.20	422,967.24	421,795.17	311.83	53.92	2.51	803.81
East Bridgewater	161,450.08	160,475.27	—	—	132.96	841.85	422,112.45	420,057.68	927.80	—	142.96	984.01
Acushnet	126,102.80	126,005.49	—	—	—	97.31	175,183.14	175,081.37	—	—	—	101.50
Wayland	806,610.99	805,159.15	—	1,060.31	340.25	51.28	295,588.41	294,189.76	—	1,034.18	309.24	55.23
Norton	76,745.43	74,178.86	262.03	—	1,979.74	324.80	477,856.09	470,864.10	262.03	922.29	5,533.42	274.25
Shirley	38,819.37	38,819.37	—	—	—	—	52,477.52	52,477.52	—	—	—	—
Westford	97,998.01	96,772.10	—	—	89.36	1,136.55	125,844.35	125,641.56	—	—	66.54	136.25
Rockport	99,981.35	97,359.31	—	—	25.00	2,597.04	172,668.73	171,110.03	—	—	—	1,558.70
Bellingham	16,336.80	13,924.44	—	37.22	—	2,375.14	15,761.41	13,284.09	—	37.22	—	2,440.10
Holbrook	111,912.57	104,807.98	—	—	3,193.55	3,911.04	115,473.16	108,680.05	—	—	2,785.18	4,007.93
West Bridgewater	174,379.15	173,356.65	—	—	125.00	897.50	107,475.08	106,379.72	—	—	—	1,095.36
Wilbraham	173,849.70	171,397.45	—	—	—	2,452.25	462,923.22	460,899.11	—	4.08	12.50	2,007.53
Lynnfield	110,693.71	109,399.41	—	—	—	1,294.30	374,843.26	374,614.66	—	—	—	228.60
Lunenburg	133,232.48	101,955.56	30,000.00	—	1,276.92	—	184,159.41	182,782.49	—	—	1,376.92	—
Harvard	52,353.73	47,653.07	155.24	1,765.43	2,769.77	10.22	68,849.15	65,216.87	223.31	907.97	2,501.00	—
Provincetown	35,105.53	34,982.82	—	—	122.71	—	74,141.71	73,893.22	—	—	248.49	—
Medway	54,557.15	53,579.48	—	—	—	977.67	69,211.34	68,206.75	—	—	—	1,004.59
Cohasset	190,092.60	184,741.00	—	20.05	760.49	4,571.06	341,807.85	340,781.10	—	10.12	833.22	183.41
Rehoboth	83,545.85	83,009.94	—	12.32	—	523.59	104,860.26	102,056.69	—	12.32	—	2,791.25
Holliston	228,447.01	227,167.46	—	—	—	1,279.55	186,399.63	185,173.24	—	—	25.00	1,201.39
Lancaster	67,131.46	64,660.31	—	—	542.95	1,928.20	103,223.08	100,071.57	—	75.00	948.46	2,128.05
Ashland	121,367.22	118,400.66	—	323.67	—	2,642.89	193,787.33	193,281.38	—	345.08	2.00	158.87
Belchertown	51,194.63	49,774.80	—	—	530.86	888.97	54,533.30	53,039.56	—	—	570.86	922.88
Hopedale	182,010.20	180,902.55	—	—	9.53	1,098.12	122,179.11	120,650.27	—	—	168.06	1,360.78
Hopkinton	97,569.68	97,569.68	—	—	—	—	103,648.70	103,633.44	—	5.51	—	9.75
Pepperell	82,302.04	80,120.82	—	—	256.22	1,925.00	81,159.87	78,276.36	—	—	268.82	2,614.69
Kingston	105,066.06	100,636.03	—	387.57	1,685.33	2,357.13	452,738.45	447,797.63	—	422.59	1,606.90	2,911.33

North Brookfield	68,388.99	68,294.60	-	30.75	-	63.64	103,301.02	103,213.38	-	24.00	-	63.64
Warren	28,146.21	28,087.40	-	58.81	-	-	55,946.72	54,674.68	62.50	433.54	-	776.00
Nantucket	159,859.26	159,859.26	-	-	-	-	164,492.67	163,907.31	312.50	-	-	272.86
Lenox	265,165.22	265,165.22	-	-	-	-	262,288.67	262,280.67	-	-	-	8.00
Acton	126,030.40	125,386.15	-	67.44	26.98	549.83	157,578.60	156,612.40	-	-	26.98	939.22
Barre	173,395.76	172,867.01	324.00	-	167.00	37.75	201,892.78	201,406.78	324.00	-	162.00	-
Hanover	189,152.60	186,652.24	-	-	2,409.92	90.44	139,396.79	137,792.20	-	-	1,514.95	89.64
Hull	591,825.99	565,669.54	-	94.48	10,545.93	15,516.04	318,422.64	295,015.77	-	98.50	6,337.44	16,970.93
Yarmouth	139,135.38	135,386.89	-	-	3,463.96	284.53	488,325.91	484,017.14	-	6.25	4,013.18	289.34
Hanson	139,075.13	125,258.03	13,640.17	-	-	176.93	117,427.94	101,751.09	8,140.17	-	-	7,536.68
Marshfield	190,748.77	182,492.34	-	-	45.84	8,210.59	508,060.65	499,441.30	-	-	49.84	8,569.51
Duxbury	472,947.59	458,481.92	9,500.00	335.45	2,464.09	2,166.13	215,231.65	212,809.91	-	96.24	71.12	2,254.38
Burlington	53,128.83	52,398.57	-	-	-	730.26	98,336.80	97,314.73	-	-	-	1,022.07
Charlton	42,943.83	41,294.15	-	36.61	920.59	692.48	89,686.85	88,134.11	-	87.58	557.76	907.40
Sutton	149,868.79	148,663.37	-	-	45.00	1,160.42	371,823.96	370,618.54	-	-	45.00	1,160.42
Northborough	125,569.10	115,665.42	-	-	7,887.54	2,016.14	119,346.09	109,585.90	-	26.63	7,417.19	2,316.37
Deerfield	144,980.83	143,285.75	816.25	419.83	-	459.00	182,502.23	181,302.59	726.25	398.39	-	75.00
Rutland	55,265.03	55,211.19	-	-	-	53.84	82,102.43	82,073.63	-	-	-	28.80
Dighton	131,996.46	128,717.67	-	1.00	2,440.86	836.93	164,480.16	161,985.89	-	-	2,440.86	53.41
Middleton	71,738.59	69,703.66	-	-	108.06	1,926.87	86,550.35	85,292.77	-	10.00	216.22	1,031.36
Groton	71,402.32	62,574.37	-	-	4,660.01	4,167.94	119,446.70	109,813.01	227.50	-	5,478.17	3,928.02
Manchester	125,796.59	125,574.32	-	-	222.27	-	202,429.89	202,157.89	-	-	266.27	5.73
Southwick	104,467.78	101,438.13	-	1,786.88	1,242.77	-	269,886.85	265,690.32	-	2,085.90	2,110.63	-
Townsend	46,044.19	42,739.96	-	1,356.81	1,947.42	-	66,836.39	61,776.96	-	1,139.32	2,587.41	1,332.70
Merrimac	50,475.81	47,488.26	-	-	-	2,987.55	65,830.69	63,886.72	-	-	-	1,943.97
Sturbridge	57,291.73	54,663.36	-	-	152.43	2,475.94	68,693.26	65,671.89	-	-	49.08	2,972.29
Westminster	71,217.18	71,072.18	-	-	-	145.00	73,841.70	73,647.95	-	-	-	193.75
Hamilton	106,697.07	105,705.74	-	44.17	8.59	938.57	99,082.48	98,993.36	-	80.53	8.59	-
Norfolk	29,268.54	29,251.04	-	-	17.50	-	241,410.65	241,133.15	-	-	27.50	250.00
Salisbury	66,925.15	57,616.54	-	-	62.60	9,246.01	290,992.34	281,982.88	-	-	303.97	8,705.49
Upton	64,051.20	64,033.04	-	.66	-	17.50	71,164.65	71,139.02	-	6.88	-	18.75
Avon	78,998.83	78,030.38	-	-	968.45	-	89,650.07	88,595.26	-	-	1,054.81	-
Harwich	260,608.52	260,395.06	-	-	213.46	-	187,445.33	187,037.45	-	-	407.88	-
Nahant	96,286.72	89,185.84	-	-	-	7,100.88	102,378.37	94,909.41	-	-	-	7,468.96
Southborough	90,337.81	85,881.91	-	1,588.24	2,867.66	-	125,545.34	119,096.45	162.50	2,553.97	3,732.42	-
Hadley	65,956.53	65,956.53	-	-	-	-	77,856.72	77,856.72	-	-	-	-
Douglas	37,038.60	33,499.74	75.00	249.63	1,266.60	1,947.63	68,875.62	64,119.90	-	297.88	1,739.99	2,717.85
Ashburnham	67,094.00	63,381.66	581.12	1,100.00	-	2,031.22	134,655.63	131,901.48	286.87	-	-	2,467.28
Sudbury	341,419.88	340,017.38	8.88	483.70	909.92	-	182,883.55	181,260.32	327.31	664.39	631.53	-
Millis	49,891.63	43,881.10	3,294.45	950.00	-	1,766.08	77,961.78	71,806.38	3,294.45	300.00	-	2,560.95
Pembroke	260,996.19	258,129.51	63.70	-	69.30	2,733.68	81,551.42	78,127.92	63.70	100.00	188.35	3,071.45
West Boylston	91,312.88	86,499.03	-	-	-	4,813.85	102,614.28	97,340.32	-	-	-	5,273.96
Norwell	217,087.82	215,987.16	-	15.42	-	1,085.24	225,327.09	224,095.71	-	21.66	-	1,209.72
Chatham	157,426.38	155,557.82	-	-	-	1,868.56	607,205.15	603,857.34	-	-	-	3,347.81

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1949						CASH AT END OF 1949					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Dennis	\$139,917.77	\$138,727.63	\$703.98	—	\$49.08	\$437.08	\$162,103.62	\$161,128.68	\$703.98	—	\$49.08	\$221.88
Raynham	35,283.52	35,178.24	—	—	—	105.28	43,690.99	43,573.21	—	—	—	117.78
Georgetown	101,475.35	98,882.07	—	—	391.60	2,201.68	114,519.10	111,615.73	—	—	—	2,903.37
Hardwick	55,646.46	46,888.67	4,000.00	\$230.16	3,118.24	1,409.39	51,197.43	47,282.14	—	\$1,076.92	1,029.98	1,808.39
Littleton	208,897.00	207,664.80	—	111.73	102.71	1,017.76	192,750.25	190,977.16	—	821.73	37.50	913.86
Groveland	81,849.20	79,415.94	37.50	100.00	176.11	2,119.65	95,455.26	93,217.27	—	—	130.97	2,107.02
Lincoln	478,684.23	467,789.24	249.64	—	10,485.35	160.00	196,568.48	185,430.66	—	—	11,137.82	—
Marion	74,430.08	73,242.31	85.00	807.00	94.48	201.29	94,661.65	93,531.56	8.20	413.09	136.70	572.10
Northfield	61,827.49	59,746.48	—	811.65	666.32	603.04	64,717.13	62,957.25	—	532.85	589.53	637.50
Mattapoisett	65,319.18	65,313.80	—	—	—	5.38	66,147.87	66,142.49	—	—	—	5.38
Hatfield	66,817.79	66,762.79	—	—	—	55.00	87,254.48	87,199.48	—	—	—	55.00
Stockbridge	92,696.51	92,538.55	—	—	157.96	—	111,207.25	110,978.79	—	—	218.46	10.00
Sterling	51,900.47	49,989.13	—	138.64	479.04	1,293.66	71,577.22	69,656.35	—	—	494.28	1,426.59
Freetown	36,128.92	35,844.33	—	—	—	284.59	154,227.24	153,908.01	—	4.82	—	314.41
Plainville	16,675.66	16,675.66	—	—	—	—	21,061.13	21,061.13	—	—	—	—
Lakeville	71,362.50	69,064.08	—	—	—	2,298.42	151,682.94	151,682.68	—	.26	—	—
Williamsburg	41,224.33	35,537.45	—	—	3,929.18	1,757.70	70,879.15	66,946.88	—	—	3,110.77	821.50
Tyngsborough	33,721.57	32,919.35	556.46	—	245.76	—	46,088.38	45,116.07	590.34	—	381.97	—
Newbury	96,319.27	95,533.63	—	—	—	785.64	112,075.32	111,348.76	—	—	—	726.56
Lanesborough	46,157.05	42,811.52	2,188.98	170.93	244.37	741.25	231,933.11	230,797.21	641.64	229.53	264.73	—
Sheffield	45,222.00	44,191.17	—	38.15	30.68	962.00	61,195.14	59,875.12	—	28.33	356.52	935.17
Cheshire	30,491.35	29,643.92	20.00	—	—	827.43	34,113.82	33,344.72	20.00	100.00	—	649.10
Tisbury	96,235.72	94,134.64	—	—	204.83	1,896.25	133,800.72	131,773.86	—	—	201.62	1,825.24
Granby	38,805.38	38,530.60	—	—	60.00	214.78	33,232.13	32,828.25	—	—	189.10	214.78
Essex	227,262.63	225,817.28	—	—	631.68	813.67	126,916.49	125,514.06	—	—	713.14	689.29
Rowley	143,189.53	142,250.71	473.66	—	—	465.16	59,741.96	58,881.42	473.66	—	—	386.88
Shelburne	79,108.18	78,719.04	—	—	389.14	—	107,316.44	107,157.02	—	—	159.42	—
Orleans	78,010.97	75,901.40	—	46.87	100.53	1,962.17	92,077.56	89,875.78	—	43.24	100.55	2,057.99
Dover	60,374.48	58,726.42	117.87	100.00	7.00	1,423.19	95,452.29	92,659.86	634.04	72.69	375.67	1,710.03
Stow	49,497.42	48,208.54	—	—	1,066.98	221.90	143,503.38	141,801.17	—	—	1,401.51	300.70
Millville	27,587.59	27,587.59	—	—	—	—	38,903.20	38,903.20	—	—	—	—
Boylston	28,884.06	28,801.62	—	—	15.22	67.22	38,211.68	38,060.21	—	—	59.25	92.22
West Brookfield	67,272.54	67,126.08	—	—	146.46	—	80,375.89	79,849.70	—	54.47	471.72	—
Wenham	81,094.05	79,426.41	—	—	—	1,667.64	83,031.85	81,314.85	—	—	—	1,717.00
Mendon	29,882.79	29,652.73	—	230.06	—	—	21,654.36	21,419.30	—	235.06	—	—
Buckland	54,815.31	54,815.18	—	—	.13	—	77,400.70	77,394.77	—	—	.93	5.00

West Newbury	31,054.13	30,009.59	75.00	-	267.63	701.91	46,993.77	45,397.04	225.00	-	573.32	798.41
Brookfield	13,744.13	13,179.10	-	-	217.92	347.11	34,581.34	33,483.73	-	669.25	-	428.36
Colrain	66,715.05	66,709.03	-	6.02	-	-	83,322.97	83,313.94	-	9.03	-	-
Carver	79,198.72	79,012.29	-	-	-	186.43	95,627.76	95,186.01	250.00	-	-	191.75
Oak Bluffs	160,337.17	158,189.22	-	100.00	546.73	1,501.22	194,325.76	193,224.22	-	100.00	721.70	279.84
Edgartown	40,038.96	39,557.70	-	.51	395.75	85.00	82,960.76	80,757.56	-	10.49	457.71	1,735.00
Hinsdale	11,734.10	5,992.90	4,462.50	-	-	1,278.70	31,305.38	26,364.48	4,937.50	-	-	3.40
Ashby	46,524.11	46,345.86	150.00	-	-	28.25	73,325.04	72,087.65	187.50	-	-	1,049.89
Clarksburg	22,195.20	21,915.70	85.00	-	-	194.50	25,481.32	25,331.32	-	-	-	150.00
Topsfield	101,275.22	100,216.95	-	85.00	82.54	890.73	97,586.28	97,474.26	-	105.87	6.15	-
Southampton	83,367.05	80,996.36	388.80	100.00	1,332.43	549.46	55,771.58	53,734.86	388.80	-	936.87	711.05
Berlin	27,030.34	26,106.06	-	489.86	-	434.42	42,558.94	42,126.32	-	-	-	432.62
Erving	58,938.18	58,008.76	-	-	-	929.42	77,748.66	76,541.74	5.00	200.00	-	1,001.92
Rochester	59,800.39	59,086.95	-	-	532.68	180.76	45,447.08	45,027.45	-	-	419.63	-
Sandwich	62,052.78	59,649.65	-	100.00	5.24	2,297.89	66,260.51	65,357.43	-	-	341.13	561.95
Hampden	47,927.59	46,738.35	-	304.29	-	884.95	50,775.02	49,686.95	-	234.62	-	853.45
Russell	105,081.59	104,391.91	-	319.48	-	370.20	121,423.71	120,969.77	-	130.99	-	322.95
Chester	71,575.51	71,575.51	-	-	-	-	84,265.24	84,265.24	-	-	-	-
Berkley	20,395.63	19,954.60	-	-	-	441.03	4,043.71	3,154.29	-	-	-	889.42
Huntington	82,024.76	76,934.41	125.00	103.75	4,000.10	861.50	63,227.19	57,965.26	125.00	93.52	4,085.93	957.48
Sherborn	38,529.06	37,535.12	-	-	918.15	75.79	51,281.43	50,202.12	-	-	994.42	84.89
East Brookfield	26,358.01	25,855.57	352.51	4.68	35.00	110.25	5,955.45	5,835.22	12.50	5.68	60.00	42.05
Brimfield	25,553.43	25,553.43	-	-	-	-	35,375.88	35,375.88	-	-	-	-
West Stockbridge	66,265.99	65,822.81	-	86.08	-	357.10	50,444.06	50,356.48	-	87.58	-	-
Hubbardston	60,618.01	59,382.73	-	434.75	329.48	471.05	36,869.29	35,563.42	-	536.24	191.08	578.55
Barnardston	53,035.93	45,368.02	-	-	7,068.82	599.09	56,043.00	45,548.29	-	-	9,841.79	652.92
Wellfleet	62,578.80	61,579.29	-	-	-	999.51	77,274.73	76,163.15	-	-	-	1,111.58
Gill	26,746.59	26,365.11	-	100.00	-	281.48	40,852.03	40,444.08	-	-	-	407.95
Paxton	53,030.91	52,692.20	-	-	-	338.71	57,410.32	57,175.32	-	-	-	235.00
Princeton	18,716.95	18,313.94	-	-	163.01	240.00	11,193.29	10,483.73	-	-	269.56	440.00
New Marlborough	26,347.39	26,017.62	-	175.00	-	154.77	51,322.65	50,982.26	-	187.17	-	153.22
Brewster	49,754.82	49,754.82	-	-	-	-	56,549.13	56,549.13	-	-	-	-
Ashfield	50,422.90	50,090.40	-	-	-	332.50	50,718.09	50,343.38	-	-	-	374.71
Bolton	34,702.80	34,683.47	-	-	19.33	-	50,125.04	50,069.26	-	-	55.78	-
Halifax	27,113.78	26,603.35	-	3.34	84.46	422.63	34,708.00	34,532.27	-	3.34	84.46	87.93
Whately	47,000.41	46,526.63	-	-	310.08	163.70	72,152.21	71,535.88	-	-	433.13	183.20
Boxford	33,230.39	33,230.39	-	-	-	-	41,142.20	41,142.20	-	-	-	-
Sunderland	31,313.29	31,313.29	-	-	-	-	53,554.17	53,554.17	-	-	-	-
Carlisle	29,463.11	29,247.77	47.04	-	77.37	90.93	27,453.41	27,060.73	-	26.94	274.81	90.93
Eastham	25,771.23	25,548.94	-	-	82.68	139.61	33,525.82	33,328.89	-	-	57.32	139.61
Conway	46,870.93	46,870.93	-	-	-	-	42,201.89	42,200.39	-	1.50	-	-
Charlemont	39,529.55	39,280.18	-	-	129.44	119.93	46,869.58	46,520.21	-	-	229.44	119.93
Royalston	65,832.41	65,049.05	-	783.36	-	-	103,472.87	102,688.81	-	784.06	-	-
Petersham	52,465.93	51,613.85	-	651.49	200.59	-	69,018.14	68,379.07	-	381.29	257.78	-

TABLE VII. — *Cash Balances* — Concluded.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1949						CASH AT END OF 1949					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Leverett	\$58,725.71	\$58,725.71	—	—	—	—	\$178,268.82	\$178,268.82	—	—	—	—
Becket	63,091.08	62,940.48	—	—	—	\$150.60	65,762.65	65,612.05	—	—	—	\$150.60
Richmond	38,821.82	38,561.32	—	—	—	260.50	44,241.18	43,838.10	—	—	—	403.08
Granville	32,461.24	32,255.83	—	—	\$205.41	—	50,844.93	50,617.74	—	—	\$227.19	—
Egremont	28,202.25	27,758.69	—	\$7.50	—	436.06	43,176.99	43,138.83	—	\$7.50	—	30.66
Plympton	25,926.21	25,926.21	—	—	—	—	28,523.31	28,510.36	—	—	—	12.95
Truro	16,750.69	16,516.09	—	—	.64	233.96	22,776.54	22,417.67	—	—	45.74	313.13
Phillipston	18,331.50	17,416.15	—	111.95	460.50	342.90	16,006.64	14,973.05	—	74.39	652.59	306.61
Cummington	31,894.57	31,677.70	—	—	—	216.87	20,889.74	20,693.35	—	—	—	196.39
Blandford	23,792.85	23,783.60	—	—	—	9.25	41,160.70	41,156.45	—	—	—	4.25
Pelham	36,930.23	36,786.23	—	144.00	—	—	41,895.60	41,894.21	—	—	—	1.39
Dunstable	16,672.72	15,396.34	—	342.19	724.51	209.68	6,803.37	4,917.83	—	559.19	958.55	367.80
Wales	14,921.00	14,668.06	—	—	—	252.94	15,778.67	15,468.02	—	—	62.50	248.15
Chesterfield	26,006.24	25,262.60	—	—	517.76	225.88	30,829.89	29,948.18	—	—	648.42	233.29
Florida	9,947.74	9,866.54	—	—	—	81.20	43,699.85	43,547.89	—	—	—	151.96
New Braintree	13,005.39	11,861.84	\$119.67	776.12	—	247.76	14,121.10	13,134.98	\$119.67	608.15	—	258.30
Worthington	25,942.94	25,681.50	242.94	13.50	5.00	—	43,985.89	43,616.82	351.07	6.00	12.00	—
Oakham	21,798.30	18,220.46	—	—	3,255.10	322.74	30,478.19	27,105.21	—	—	3,184.65	188.33
Westhampton	17,055.00	17,003.89	—	—	51.11	—	18,281.78	18,049.79	—	—	47.76	184.23
Hancock	9,785.06	8,782.76	1,000.00	—	—	2.30	16,611.04	16,611.04	—	—	—	—
Boxborough	7,120.53	6,762.48	—	—	204.70	153.35	2,503.45	2,313.34	—	—	190.11	—
Mashpee	16,889.75	15,877.89	937.50	—	—	74.36	23,210.93	21,901.07	1,187.50	—	—	122.36
Sandisfield	30,559.56	30,117.62	—	—	—	441.94	40,573.49	40,101.40	—	—	—	472.09
Warwick	16,572.57	15,935.79	—	64.40	380.61	191.77	1,985.28	1,442.60	—	23.66	327.25	191.77
New Salem	28,636.60	28,327.94	—	5.02	—	303.64	18,914.51	18,407.08	—	5.02	136.06	366.35
Holland	21,465.77	20,972.45	—	—	—	493.32	11,228.09	10,875.87	—	17.00	—	335.22
Monterey	17,664.26	17,526.76	137.50	—	—	—	30,048.22	29,885.72	162.50	—	—	—
Windsor	42,946.74	40,345.90	1,520.00	266.74	672.40	141.70	59,398.90	56,665.56	1,520.00	269.74	682.70	260.90
Otis	31,598.00	31,598.00	—	—	—	—	29,109.88	29,062.25	—	—	—	47.63
West Tisbury	16,265.81	15,872.66	337.50	55.65	—	—	12,521.94	12,082.64	412.50	26.80	—	—
Wendell	27,793.01	27,685.32	—	8.19	—	99.50	29,388.82	29,244.53	—	8.19	—	136.10
Goshen	14,809.13	14,227.80	4.00	—	577.33	—	8,050.04	7,836.95	4.00	—	209.09	—
Heath	26,969.86	26,969.86	—	—	—	—	24,043.19	24,043.19	—	—	—	—
Leyden	16,963.21	16,779.02	—	—	142.39	41.80	20,998.54	20,792.35	—	—	164.39	41.80
Middlefield	8,873.54	8,873.54	—	—	—	—	13,919.73	13,919.73	—	—	—	—
Savoy	19,224.08	19,220.82	—	3.26	—	—	30,893.99	30,887.70	—	6.29	—	—

Washington	30,965.57	30,778.67	-	-	-	186.90	27,248.67	26,969.87	-	-	-	278.80
Hawley	32,544.59	32,392.78	-	-	-	151.81	34,725.12	34,573.31	-	-	-	151.81
Tyringham	13,011.56	13,011.56	-	-	-	-	19,909.57	19,909.57	-	-	-	-
Plainfield	32,475.15	32,443.63	-	8.00	23.52	-	25,955.87	25,913.01	-	11.00	31.86	-
Alford	14,723.35	14,677.55	40.00	-	-	5.80	16,272.59	16,232.59	40.00	-	-	-
Shutesbury	37,341.32	35,897.92	1,000.00	64.14	269.67	109.59	53,045.49	51,000.15	1,500.00	53.90	335.74	155.70
Rowe	36,215.14	36,045.65	-	48.24	121.25	-	46,640.47	46,450.09	-	48.24	142.14	-
Chilmark	26,214.86	25,727.77	-	-	-	487.09	28,533.57	28,195.67	-	-	-	337.90
Monroe	35,967.71	35,967.71	-	-	-	-	38,378.10	38,214.04	-	-	-	164.06
Montgomery	16,109.65	15,911.01	-	21.50	100.54	76.60	23,390.10	23,237.40	-	14.50	61.60	76.60
Peru	11,366.25	10,841.25	525.00	-	-	-	16,134.36	15,996.11	138.25	-	-	-
New Ashford	17,633.55	17,633.55	-	-	-	-	20,973.32	20,973.32	-	-	-	-
Tolland	11,731.36	11,500.82	1.50	-	-	229.04	25,571.84	25,273.11	1.50	-	-	297.23
Gay Head	2,494.84	2,494.84	-	-	-	-	3,127.07	3,127.07	-	-	-	-
Gosnold	12,687.54	12,687.54	-	-	-	-	17,073.24	17,073.24	-	-	-	-
Mount Washington	18,272.35	18,262.35	10.00	-	-	-	23,692.23	23,682.23	10.00	-	-	-
212 Towns	\$17,941,811.30	\$17,516,801.55	\$81,763.22	\$23,865.08	\$121,172.51	\$198,208.94	\$22,567,664.37	\$22,191,294.08	\$30,670.37	\$23,720.89	\$123,778.92	\$198,200.11

INDEX

BY CITIES AND TOWNS

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BOSTON	4, 5	30, 31	32, 33	34-43	44	45
BROCKTON	12, 13	30, 31	32, 33	34-43	44	45
CAMBRIDGE	6, 7	30, 31	32, 33	34-43	44	45
CHELSEA	16, 17	30, 31	32, 33	34-43	44	45
CHICOPEE	14, 15	30, 31	32, 33	34-43	44	45
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FALL RIVER	6, 7	30, 31	32, 33	34-43	44	45
FITCHBURG	16, 17	30, 31	32, 33	34-43	44	45
GARDNER	22, 23	30, 31	32, 33	34-43	44	45
GLOUCESTER	20, 21	30, 31	32, 33	34-43	44	45
HAVERHILL	14, 15	30, 31	32, 33	34-43	44	45
HOLYOKE	12, 13	30, 31	32, 33	34-43	44	45
LAWRENCE	10, 11	30, 31	32, 33	34-43	44	45
LEOMINSTER	20, 21	30, 31	32, 33	34-43	44	45
LOWELL	8, 9	30, 31	32, 33	34-43	44	45
LYNN	8, 9	30, 31	32, 33	34-43	44	45
MALDEN	12, 13	30, 31	32, 33	34-43	44	45
MARLBOROUGH	24, 25	30, 31	32, 33	34-43	44	45
MEDFORD	10, 11	30, 31	32, 33	34-43	44	45
MELROSE	18, 19	30, 31	32, 33	34-43	44	45
NEW BEDFORD	8, 9	30, 31	32, 33	34-43	44	45
NEWBURYPORT	24, 25	30, 31	32, 33	34-43	44	45
NEWTON	10, 11	30, 31	32, 33	34-43	44	45
NORTH ADAMS	22, 23	30, 31	32, 33	34-43	44	45
NORTHAMPTON	18, 19	30, 31	32, 33	34-43	44	45
PEABODY	20, 21	30, 31	32, 33	34-43	44	45
PITTSFIELD	12, 13	30, 31	32, 33	34-43	44	45
QUINCY	10, 11	30, 31	32, 33	34-43	44	45
REVERE	18, 19	30, 31	32, 33	34-43	44	45
SALEM	16, 17	30, 31	32, 33	34-43	44	45
SOMERVILLE	8, 9	30, 31	32, 33	34-43	44	45
SPRINGFIELD	6, 7	30, 31	32, 33	34-43	44	45
TAUNTON	16, 17	30, 31	32, 33	34-43	44	45
WALTHAM	14, 15	30, 31	32, 33	34-43	44	45
WESTFIELD	22, 23	30, 31	32, 33	34-43	44	45
WOBURN	22, 23	30, 31	32, 33	34-43	44	45
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48-67	68	69, 70	71	74	75 (line 15)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 14)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 4)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 28)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 31)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 21)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 2)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 35)	76	77	78	87
48-67	68	69, 70	71	74	75 (line 32)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 7)	76	77	78	80
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48-67	68	69, 70	71	74	75 (line 6)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 24)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 12)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 25)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 23)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 19)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 8)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 27)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 26)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 18)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 39)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 34)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 33)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 10)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 30)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 36)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 1)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 3)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 20)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 9)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 16)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 22)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 5)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 13)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 17)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 37)	76	77	78	80
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Abington	122, 123	141	143 (line 43)	146	—	149	153
Acton	178, 179	269	275 (line 145)	278	—	284	289
Acushnet	162, 163	268	275 (line 128)	277	—	284	288
Adams	102, 103	140	144 (line 87)	145	—	149	152
Agawam	108, 109	141	143 (line 29)	146	—	149	153
Alford	258, 259	273	—	282	—	—	293
Amesbury	104, 105	141	144 (line 92)	146	—	149	153
Amherst	104, 105	141	143 (line 6)	146	—	149	153
Andover	100, 101	140	144 (line 77)	145	—	149	152
Arlington	86, 87	140	143 (line 47)	145	148	148	152
Ashburnham	194, 195	269	274 (line 34)	279	—	—	289
Ashby	218, 219	271	—	280	—	—	291
Ashfield	232, 233	271	275 (line 109)	281	—	285	291
Ashland	172, 173	268	274 (line 35)	277	—	284	288
Athol	102, 103	140	144 (line 72)	145	—	149	152
Auburn	112, 113	141	143 (line 16)	146	—	149	153
Avon	190, 191	269	275 (line 89)	278	—	284	289
Ayer	132, 133	142	143 (line 9)	147	—	149	154
Barnstable	106, 107	141	143 (line 36)	146	—	149	153
Barre	178, 179	269	274 (line 57)	278	—	284	289
Becket	238, 239	272	275 (line 100)	281	—	285	292
Bedford	134, 135	142	143 (line 32)	147	—	149	154
Belchertown	172, 173	268	274 (line 64)	277	—	284	288
Bellingham	166, 167	268	274 (line 40)	277	—	284	288
Belmont	88, 89	140	144 (line 95)	145	148	148	152
Berkley	224, 225	271	—	280	—	—	291
Berlin	220, 221	271	—	280	—	—	291
Bernardston	228, 229	271	—	280	—	—	291
Billerica	104, 105	141	143 (line 18)	145	—	149	153
Blackstone	158, 159	268	275 (line 88)	277	—	284	288
Blandford	242, 243	272	275 (line 98)	281	—	285	292
Bolton	232, 233	271	—	281	—	—	291
Bourne	132, 133	142	144 (line 100)	147	—	149	154
Boxborough	248, 249	272	—	281	—	—	292
Boxford	234, 235	271	275 (line 154)	281	—	285	291
Boylston	212, 213	270	274 (line 65)	279	—	285	290
Braintree	88, 89	140	143 (line 13)	145	148	148	152
Brewster	230, 231	271	—	280	—	—	291
Bridgewater	110, 111	141	143 (line 24)	146	—	149	153
Brimfield	226, 227	271	275 (line 94)	280	—	285	291
Brookfield	216, 217	271	275 (line 147)	280	—	285	291
Brookline	84, 85	140	143 (line 39)	145	148	148	152
Buckland	214, 215	270	—	280	—	—	290
Burlington	182, 183	269	275 (line 93)	278	—	284	289
Canton	120, 121	141	143 (line 5)	146	148	149	153
Carlisle	234, 235	271	—	281	—	—	291
Carver	216, 217	271	—	280	—	—	291
Charlemont	236, 237	271	275 (line 127)	281	—	285	291
Charlton	182, 183	269	274 (line 14)	278	—	284	289
Chatham	196, 197	269	274 (line 49)	279	—	—	289
Chelmsford	110, 111	141	144 (line 96)	146	—	149	153
Cheshire	208, 209	270	—	279	—	—	290
Chester	224, 225	271	275 (line 79)	280	—	285	291
Chesterfield	244, 245	272	274 (line 53)	281	—	285	292
Chilmark	258, 259	273	275 (line 140)	282	—	285	293
Clarksburg	220, 221	271	—	280	—	—	291
Clinton	100, 101	140	144 (line 90)	145	—	149	152
Cohasset	170, 171	268	274 (line 51)	277	—	—	288
Colrain	216, 217	271	—	280	—	—	291
Concord	112, 113	141	143 (line 35)	146	—	149	153
Conway	236, 237	271	—	281	—	—	291
Cummington	242, 243	272	275 (line 139)	281	—	285	292
Dalton	160, 161	268	—	277	—	—	288
Danvers	96, 97	140	143 (line 28)	145	—	148	152
Dartmouth	104, 105	141	143 (line 23)	145	—	149	153
Dedham	92, 93	140	143 (line 51)	145	148	148	152
Deerfield	184, 185	269	275 (line 91)	278	—	284	289
Dennis	198, 199	270	275 (line 121)	279	—	284	290
Dighton	184, 185	269	275 (line 122)	278	—	284	289
Douglas	194, 195	269	275 (line 152)	279	—	284	289
Dover	212, 213	270	—	279	283	285	290

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Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
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Dracut	114, 115	141	144 (line 97)	146	—	149	153
Dudley	134, 135	142	143 (line 3)	147	—	149	154
Dunstable	242, 243	272	—	281	—	—	292
Duxbury	180, 181	269	274 (line 59)	278	—	284	289
East Bridgewater	162, 163	268	274 (line 23)	277	—	284	288
East Brookfield	226, 227	271	275 (line 81)	280	—	285	291
Eastham	234, 235	271	275 (line 151)	281	—	285	291
Easthampton	106, 107	141	143 (line 60)	146	—	149	153
East Longmeadow	158, 159	268	—	277	—	—	288
Easton	126, 127	142	144 (line 88)	147	—	149	154
Edgartown	218, 219	271	—	280	—	—	291
Egremont	240, 241	272	—	281	—	—	292
Erving	222, 223	271	—	280	—	—	291
Essex	210, 211	270	274 (line 1)	279	—	—	290
Fairhaven	100, 101	140	143 (line 61)	145	—	149	152
Falmouth	114, 115	141	143 (line 56)	146	—	149	153
Florida	244, 245	272	—	281	—	—	292
Foxborough	122, 123	141	144 (line 71)	146	—	149	153
Frammingham	86, 87	140	143 (line 11)	145	—	148	152
Franklin	118, 119	141	143 (line 38)	146	—	149	153
Freetown	204, 205	270	274 (line 25)	279	—	—	290
Gay Head	262, 263	273	—	282	—	—	293
Georgetown	198, 199	270	274 (line 43)	279	—	284	290
Gill	228, 229	271	—	280	—	—	291
Goshen	252, 253	272	275 (line 135)	281	—	285	292
Gosnold	262, 263	273	275 (line 80)	282	—	285	293
Grafton	116, 117	141	143 (line 65)	146	—	149	153
Granby	208, 209	270	274 (line 73)	279	—	285	290
Granville	238, 239	272	275 (line 131)	281	—	285	292
Great Barrington	126, 127	142	143 (line 46)	147	—	149	154
Greenfield	92, 93	140	143 (line 66)	145	—	148	152
Groton	186, 187	269	275 (line 141)	278	—	284	289
Groveland	200, 201	270	275 (line 87)	279	—	284	290
Hadley	192, 193	269	—	279	—	—	289
Halifax	232, 233	271	—	281	—	—	291
Hamilton	188, 189	269	274 (line 58)	278	—	284	289
Hampden	222, 223	271	275 (line 125)	280	—	—	291
Hancock	246, 247	272	—	281	—	—	292
Hanover	178, 179	269	274 (line 60)	278	—	284	289
Hanson	180, 181	269	275 (line 96)	278	—	284	289
Hardwick	198, 199	270	275 (line 113)	279	—	284	290
Harvard	168, 169	268	275 (line 133)	277	—	284	288
Harwich	192, 193	269	274 (line 46)	279	—	284	289
Hatfield	202, 203	270	—	279	—	—	290
Hawley	256, 257	273	275 (line 115)	282	—	285	293
Heath	254, 255	272	275 (line 97)	282	—	—	292
Hingham	106, 107	141	143 (line 33)	146	148	149	153
Hinsdale	218, 219	271	275 (line 78)	280	—	285	291
Holbrook	166, 167	268	275 (line 130)	277	—	284	288
Holden	130, 131	142	143 (line 1)	147	—	149	154
Holland	250, 251	272	274 (line 71)	281	—	285	292
Holliston	172, 173	268	274 (line 37)	277	—	284	288
Hopedale	174, 175	268	274 (line 27)	278	—	284	288
Hopkinton	174, 175	268	275 (line 146)	278	—	284	288
Hubbardston	228, 229	271	275 (line 101)	280	—	285	291
Hudson	118, 119	141	143 (line 19)	146	—	149	153
Hull	178, 179	269	274 (line 48)	278	283	284	289
Huntington	224, 225	271	274 (line 44)	280	—	285	291
Ipswich	124, 125	141	143 (line 58)	146	—	149	153
Kingston	174, 175	268	274 (line 29)	278	—	284	288
Lakeville	204, 205	270	274 (line 33)	279	—	—	290
Lancaster	172, 173	268	275 (line 150)	277	—	284	288
Lanesborough	206, 207	270	274 (line 9)	279	—	—	290
Lee	160, 161	268	274 (line 26)	277	—	284	288
Leicester	130, 131	142	143 (line 63)	147	—	149	154
Lenox	176, 177	269	274 (line 36)	278	—	284	289
Leverett	238, 239	272	274 (line 2)	281	—	—	292
Lexington	94, 95	140	143 (line 7)	145	148	148	152
Leyden	254, 255	272	275 (line 129)	282	—	285	292
Lincoln	200, 201	270	274 (line 24)	279	—	284	290
Littleton	200, 201	270	275 (line 123)	279	—	284	290
Longmeadow	126, 127	142	144 (line 84)	147	—	149	154
Ludlow	114, 115	141	144 (line 82)	146	—	149	153
Lunenburg	168, 169	268	275 (line 155)	277	—	284	288
Lynnfield	168, 169	268	274 (line 39)	277	—	284	288
Manchester	186, 187	269	—	278	—	—	289
Mansfield	122, 123	141	143 (line 34)	146	—	149	153
Marblehead	98, 99	140	143 (line 14)	145	—	149	152
Marion	200, 201	270	275 (line 76)	279	—	284	290
Marshfield	180, 181	269	274 (line 16)	278	—	284	289
Mashpee	248, 249	272	275 (line 90)	281	—	285	292

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Maynard	124, 125	141	143 (line 68)	146	—	149	153
Medfield	160, 161	268	274 (line 45)	277	—	284	288
Medway	170, 171	268	274 (line 54)	277	—	284	288
Mendon	214, 215	270	274 (line 66)	280	—	285	290
Merrimac	188, 189	269	275 (line 108)	278	—	—	289
Methuen	88, 89	140	144 (line 73)	145	—	148	152
Middleborough	108, 109	141	143 (line 2)	146	—	149	153
Middlefield	254, 255	272	274 (line 70)	282	—	—	292
Middleton	184, 185	269	275 (line 103)	278	—	284	289
Milford	96, 97	140	144 (line 80)	145	—	149	152
Millbury	116, 117	141	143 (line 50)	146	—	149	153
Millis	194, 195	269	275 (line 157)	279	—	284	289
Millville	212, 213	270	—	279	—	—	290
Milton	88, 89	140	143 (line 53)	145	148	148	152
Monroe	260, 261	273	275 (line 124)	282	—	285	293
Monson	128, 129	142	144 (line 69)	147	—	149	154
Montague	118, 119	141	143 (line 40)	146	—	149	153
Monterey	250, 251	272	—	281	—	—	292
Montgomery	260, 261	273	275 (line 112)	282	—	285	293
Mount Washington	262, 263	273	275 (line 95)	282	—	285	293
Nahant	192, 193	269	—	279	283	284	289
Nantucket	176, 177	269	275 (line 149)	278	—	284	289
Natick	90, 91	140	143 (line 10)	145	—	148	152
Needham	94, 95	140	143 (line 17)	145	148	148	152
New Ashford	260, 261	273	—	282	—	—	293
New Braintree	244, 245	272	275 (line 110)	281	—	285	292
Newbury	206, 207	270	—	279	—	—	290
New Marlborough	230, 231	271	—	280	—	—	291
New Salem	250, 251	272	275 (line 120)	281	—	285	292
Norfolk	190, 191	269	274 (line 8)	278	—	284	289
North Andover	116, 117	141	143 (line 42)	146	—	149	153
North Attleborough	100, 101	140	143 (line 20)	145	—	149	152
Northborough	182, 183	269	275 (line 84)	278	—	284	289
Northbridge	108, 109	141	144 (line 91)	146	—	149	153
North Brookfield	176, 177	269	274 (line 63)	278	—	—	289
Northfield	202, 203	270	275 (line 142)	279	—	284	290
North Reading	162, 163	268	274 (line 7)	277	—	284	288
Norton	164, 165	268	274 (line 5)	277	—	284	288
Norwell	196, 197	269	274 (line 3)	279	—	284	289
Norwood	94, 95	140	144 (line 83)	145	148	148	152
Oak Bluffs	218, 219	271	274 (line 55)	280	—	285	291
Oakham	246, 247	272	—	281	—	—	292
Orange	130, 131	142	144 (line 70)	147	—	149	154
Orleans	210, 211	270	275 (line 92)	279	—	285	290
Otis	252, 253	272	274 (line 32)	281	—	—	292
Oxford	132, 133	142	143 (line 4)	147	—	149	154
Palmer	110, 111	141	144 (line 98)	146	—	149	153
Paxton	230, 231	271	274 (line 67)	280	—	285	291
Pelham	242, 243	272	—	281	—	—	292
Pembroke	196, 197	269	274 (line 17)	279	—	284	289
Pepperell	174, 175	268	275 (line 102)	278	—	284	288
Peru	260, 261	273	—	282	—	—	293
Petersham	236, 237	271	—	281	—	—	291
Phillipston	240, 241	272	274 (line 41)	281	—	285	292
Plainfield	256, 257	273	—	282	—	—	293
Plainville	204, 205	270	275 (line 148)	279	—	285	290
Plymouth	98, 99	140	143 (line 52)	145	—	149	152
Plympton	240, 241	272	—	281	—	—	292
Princeton	230, 231	271	275 (line 99)	280	—	285	291
Provincetown	170, 171	268	275 (line 105)	277	—	284	288
Randolph	110, 111	141	144 (line 75)	146	—	149	153
Raynham	198, 199	270	—	279	—	—	290
Reading	96, 97	140	143 (line 21)	145	148	149	152
Rehoboth	170, 171	268	275 (line 119)	277	—	284	288
Richmond	238, 239	272	275 (line 134)	281	—	285	292
Rochester	222, 223	271	—	280	—	—	291
Rockland	112, 113	141	144 (line 79)	146	—	149	153
Rockport	166, 167	268	275 (line 82)	277	—	284	288
Rowe	258, 259	273	275 (line 137)	282	—	285	293
Rowley	210, 211	270	274 (line 4)	279	—	285	290
Royalston	236, 237	271	275 (line 77)	281	—	285	291
Russell	224, 225	271	275 (line 75)	280	—	285	291
Rutland	184, 185	269	275 (line 86)	278	—	284	289
Salisbury	190, 191	269	274 (line 31)	278	—	284	289
Sandisfield	248, 249	272	274 (line 42)	281	—	285	292
Sandwich	222, 223	271	—	280	—	—	291
Saugus	94, 95	140	143 (line 37)	145	148	148	152
Savoy	254, 255	272	275 (line 74)	282	—	285	292
Seituate	130, 131	142	143 (line 8)	147	—	149	154
Seekonk	128, 129	142	144 (line 99)	147	—	149	154

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Shelburne	210, 211	270	275 (line 153)	279	—	285	290
Sherborn	226, 227	271	—	280	—	—	291
Shirley	164, 165	268	275 (line 111)	277	—	284	288
Shrewsbury	106, 107	141	143 (line 25)	146	—	149	153
Shutesbury	258, 259	273	274 (line 15)	282	—	—	293
Somerset	114, 115	141	143 (line 67)	146	—	149	153
Southampton	220, 221	271	274 (line 13)	280	—	285	291
Southborough	192, 193	269	274 (line 50)	279	—	284	289
Southbridge	92, 93	140	143 (line 64)	145	—	148	152
South Hadley	108, 109	141	144 (line 94)	146	—	149	153
Southwick	186, 187	269	274 (line 20)	278	—	284	289
Spencer	122, 123	141	143 (line 44)	146	—	149	153
Sterling	204, 205	270	274 (line 61)	279	—	285	290
Stockbridge	202, 203	270	275 (line 106)	279	—	284	290
Stoneham	98, 99	140	143 (line 27)	145	148	149	152
Stoughton	102, 103	140	143 (line 48)	145	148	149	152
Stow	212, 213	270	274 (line 52)	279	—	—	290
Sturbridge	188, 189	269	275 (line 83)	278	—	284	289
Sudbury	194, 195	269	274 (line 11)	279	—	284	289
Sunderland	234, 235	271	275 (line 143)	281	—	285	291
Sutton	182, 183	269	274 (line 10)	278	—	284	289
Swampscott	102, 103	140	143 (line 41)	145	148	149	152
Swansea	128, 129	142	144 (line 86)	147	—	149	154
Templeton	162, 163	268	274 (line 6)	277	—	284	288
Tewksbury	120, 121	141	143 (line 59)	146	—	149	153
Tisbury	208, 209	270	275 (line 156)	279	—	285	290
Tolland	262, 263	273	275 (line 116)	282	—	285	293
Topsfield	220, 221	271	274 (line 28)	280	—	285	291
Townsend	186, 187	269	274 (line 68)	278	—	284	289
Truro	240, 241	272	275 (line 138)	281	—	285	292
Tyngsborough	206, 207	270	275 (line 136)	279	—	285	290
Tyringham	256, 257	273	—	282	—	—	293
Upton	190, 191	269	—	278	—	—	289
Uxbridge	124, 125	141	143 (line 57)	146	—	149	153
Wakefield	90, 91	140	143 (line 12)	145	148	148	152
Wales	244, 245	272	275 (line 126)	281	—	285	292
Walpole	112, 113	141	143 (line 15)	146	148	149	153
Ware	120, 121	141	144 (line 76)	146	—	149	153
Wareham	118, 119	141	144 (line 89)	146	—	149	153
Warren	176, 177	269	274 (line 69)	278	—	284	289
Warwick	248, 249	272	274 (line 72)	281	—	285	292
Washington	256, 257	273	—	282	—	—	293
Watertown	86, 87	140	144 (line 81)	145	148	148	152
Wayland	164, 165	268	274 (line 12)	277	—	284	288
Webster	98, 99	140	144 (line 74)	145	—	149	152
Wellesley	90, 91	140	143 (line 49)	145	148	148	152
Wellfleet	228, 229	271	275 (line 107)	280	—	285	291
Wendell	252, 253	272	—	281	—	—	292
Wenham	214, 215	270	274 (line 30)	280	—	285	290
Westborough	120, 121	141	143 (line 26)	146	—	149	153
West Boylston	196, 197	269	275 (line 118)	279	—	284	289
West Bridgewater	166, 167	268	274 (line 47)	277	—	284	288
West Brookfield	214, 215	270	275 (line 85)	280	—	285	290
Westford	164, 165	268	—	277	—	—	288
Westhampton	246, 247	272	274 (line 62)	281	—	—	292
Westminster	188, 189	269	275 (line 132)	278	—	284	289
West Newbury	216, 217	271	274 (line 38)	280	—	285	291
Weston	158, 159	268	274 (line 21)	277	283	284	288
Westport	158, 159	268	275 (line 144)	277	—	284	288
West Springfield	90, 91	140	143 (line 55)	145	—	148	152
West Stockbridge	226, 227	271	274 (line 19)	280	—	285	291
West Tisbury	252, 253	272	—	281	—	—	292
Westwood	132, 133	142	143 (line 22)	147	148	149	154
Weymouth	86, 87	140	143 (line 62)	145	148	148	152
Whately	232, 233	271	—	281	—	—	291
Whitman	116, 117	141	144 (line 85)	146	—	149	153
Wilbraham	168, 169	268	274 (line 22)	277	—	284	288
Williamsburg	206, 207	270	275 (line 117)	279	—	285	290
Williamstown	128, 129	142	143 (line 30)	147	—	149	154
Wilmington	124, 125	141	143 (line 31)	146	—	149	153
Winchendon	126, 127	142	143 (line 45)	147	—	149	154
Winchester	96, 97	140	144 (line 93)	145	148	149	152
Windsor	250, 251	272	—	281	—	—	292
Winthrop	92, 93	140	144 (line 78)	145	148	148	152
Worthington	246, 247	272	274 (line 56)	281	—	285	292
Wrentham	134, 135	142	143 (line 54)	147	—	149	154
Yarmouth	180, 181	269	274 (line 18)	278	—	284	289

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